EXPENDITURE BUDGET 2013-2014

Complementary Information

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Québec

EXPENDITURE BUDGET 2013-2014

Complementary Information

Conseil du trésor
Québec

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FOREWORD

The Public Administration Act (chapter A-6.01) requires the Chair of the Conseil du trésor to table in the National Assembly the expenditure budget for all departments and agencies. This sets out the estimates of the appropriations required over the course of the coming fiscal year, as well as the annual expenditure management plans prepared by each of the ministers.

In addition, the Financial Administration Act (chapter A-6) provides that a special funds budget is to be attached to the expenditure budget submitted to the National Assembly for approval of the expenditure and capital forecasts.

In this regard, the Chair of the Conseil du trésor tabled in the National Assembly in the fall of 2012 the following information concerning the 2013-2014 Expenditure Budget:

- **Message from the Chair of the Conseil du trésor and Additional Information;**
- **Estimates and Expenditure and Investment Plans of the National Assembly and Persons Appointed by the National Assembly;**
- **Estimates of the Departments and Agencies;**
- **Expenditure and Investment Plans of the Departments and Agencies;**
- **Special Funds Budget.**

In respect of his obligations, and to complete the information already presented, the Chair of the Conseil du trésor tables the following volumes in the National Assembly:

- **Annual Expenditure Management Plans of the National Assembly and Persons Appointed by the National Assembly;**
- **Annual Expenditure Management Plans of the Departments and Agencies;**
- **Complementary Information**.

These volumes complete the information relative to the previously published 2013-2014 Expenditure Budget. They therefore do not include adjustments that may be made by the Ministère des Finances et de l'Économie in updating the economic and financial situation of Québec.

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COMPLEMENTARY INFORMATION

RESULTS OF CONSOLIDATED ENTITIES

1. RESULTS OF CONSOLIDATED ENTITIES IN 2013-2014

For the 2013-2014 fiscal year, the forecast revenues and expenditures of the consolidated entities are $73,979.7 million and $72,690.2 million respectively, before consolidation adjustments, for a favourable impact of $1,289.5 million on the government's financial results. These results represent an increase of $193.7 million compared to 2012-2013, which breaks down as follows:

- An improvement of $129.4 million in the forecast results of special funds;
- A deterioration of $44.4 million in the forecast results of extrabudgetary agencies;
- An improvement of $100.0 million in the forecast results of the entities of the health and social services and education networks;
- An upward variation of $8.7 million in the forecast results of defined-purpose accounts.

Results of Consolidated Entities in 2013-2014
(millions of dollars)

	2013-2014			2012-2013[1]	
	Revenues	**Expenditures**	**Net results**	Probable results	**Variation**
Special Funds[2]	11,745.0	10,503.4	1,241.6	1,112.2	129.4
Extrabudgetary Agencies	23,393.4	23,336.9	56.5	100.9	(44.4)
Health and Social Services and Education Networks	37,764.0	37,764.0	-	(100.0)	100.0
	72,902.4	**71,604.3**	**1,298.1**	**1,113.1**	**185.0**
Defined-Purpose Accounts[3]	1,077.3	1,085.9	(8.6)	(17.3)	8.7
Results of Consolidated Entities[4]	**73,979.7**	**72,690.2**	**1,289.5**	**1,095.8**	**193.7**

[1] The data are presented in accordance with the 2013-2014 structure.

[2] Including the results of the Generations Fund.

[3] The results of defined-purpose accounts are presented on a cash basis, which can lead to significant fluctuations based on cash inflows and outflows. The effect of consolidation adjustments is to adjust these results so that they can be presented on an accrual basis. After consolidation adjustments, the results of the defined-purpose accounts are balanced. The results of defined-purpose accounts are shown in Appendix 4.

[4] The government results are presented before consolidation adjustments. These adjustments have the effect of eliminating inter-entity transactions within the government's reporting entity to the General Fund, harmonizing the accounting policies in use in the consolidated entities with those applied by the Government, and applying the appropriate reclassifications.

Forecasts of the results of extrabudgetary agencies and special funds take into account the impact of policies aimed at reducing administrative operating expenditures, as stipulated in the Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013-2014 (2010, chapter 20).

Moreover, the results of the consolidated entities do not take into account the $200.0-million reduction of expenditures in 2013-2014 that will be asked of them, as announced in the Budget of November 2012.

The changes to the list of consolidated entities and entities of the health and social services and education networks are presented in Appendix 1.

2. RESULTS OF SPECIAL FUNDS IN 2013-2014

The special funds show a forecast surplus of $1,241.6 million before consolidation adjustments for the 2013-2014 fiscal year compared to an anticipated surplus of $1,112.2 million in 2012-2013. This increase of $129.4 million is largely due to the following factors:

- A negative variation of $70.5 million in the net results of the Land Transportation Network Fund, resulting from a more rapid increase in operating expenditures than in revenues from fuel taxes and vehicle registration and driver's licence fees. This increase in expenditures is generated by the level of investments made under the Québec Infrastructures Plan;

- A forecast deficit of $87.4 million in the Green Fund in 2013-2014 compared to a forecast deficit of $150.4 million in 2012-2013. This improvement of $63.0 million is mainly due to the additional revenues paid to the Green Fund in 2013-2014, including $24.3 million from federal transfers for the Program for processing organic matter using biomathane and composting and $30.0 million resulting from the coming into force of the Cap-and-Trade System for Greenhouse Gas Emissions;

- A deficit of $35.6 million is forecast in the Labour Market Development Fund in 2013-2014, compared to a deficit of $5.2 million in 2012-2013. This $30.4-million reduction in the net results is explained by a decrease in revenues. The deficit will be financed by using the accumulated surpluses;

- The University Excellence and Performance Fund forecasts a $2.4-million surplus in 2013-2014, compared to an anticipated deficit of $9.2 million in 2012-2013. This $11.6-million improvement is explained, in particular, by the delays in implementation of the Fund, with the result that certain expenditures initially forecast in the 2011-2012 fiscal year were made in the 2012-2013 fiscal year;

- A $12.3-million deficit is forecast in the Sports and Physical Activity Development Fund in 2013-2014, compared to a $2.1-million deficit in 2012-2013. This $10.2-million deterioration of the results is essentially due to the forecast reduction of revenues from federal transfers for the funding of projects authorized under the Recreational Canada Infrastructure Program.

Results of Special Funds in 2013-2014[1]
(millions of dollars)

	2013-2014			2012-2013	Variation
	Revenues	Expenditures	Net results	Probable results	
Land Transportation Network Fund	3,460.2	3,140.8	319.4	389.9	(70.5)
Green Fund	360.8	448.2	(87.4)	(150.4)	63.0
Labour Market Development Fund	1,043.0	1,078.6	(35.6)	(5.2)	(30.4)
University Excellence and Performance Fund	25.0	22.6	2.4	(9.2)	11.6
Sports and Physical Activity Development Fund	60.1	72.4	(12.3)	(2.1)	(10.2)
Other Special Funds[2]	6,795.9	5,740.8	1,055.1	889.2	165.9
Results Before Consolidation Adjustments	**11,745.0**	**10,503.4**	**1,241.6**	**1,112.2**	**129.4**

[1] The results of the special funds are presented in Appendix 2.

[2] Including the results of the Generations Fund.

3. RESULTS OF EXTRABUDGETARY AGENCIES IN 2013-2014

The forecast results of extrabudgetary agencies show a surplus of $56.5 million before consolidation adjustments in 2013-2014, compared to an anticipated surplus of $100.9 million in 2012-2013. This $44.4-million decrease from the forecast net results is largely due to the following factors:

- The Agence métropolitaine de transport forecasts a deficit of $49.5 million for the 2013-2014 fiscal year, compared to a forecast deficit of $27.4 million in 2012-2013. This $22.1-million decrease in the results is explained by the increased pace of performance of the different projects funded by the Agence;

- La Financière agricole du Québec presents a surplus of $53.1 million in 2013-2014, compared to a $74.9 million in 2012-2013. This downward variation of $21.8 million is mainly due to the anticipated impact of the new Growing Forward 2 agreement on the Québec agricultural risk management programs;

- The Agence du revenu du Québec has a balanced budget in 2013-2014, compared to a $10.6-million deficit in 2012-2013. This improvement of the results is due to the use of the surpluses from the 2011-2012 fiscal year, taken into account in the Agence's compensation in 2012-2013.

Results of Extrabudgetary Agencies in 2013-2014[1]
(millions of dollars)

	2013-2014			2012-2013	
	Revenues	**Expenditures**	**Net results**	Probable results	**Variation**
Agence métropolitaine de transport	413.3	462.8	(49.5)	(27.4)	(22.1)
La Financière agricole du Québec	742.3	689.2	53.1	74.9	(21.8)
Agence du revenu du Québec	1,072.3	1,072.3	-	(10.6)	10.6
Other Agencies[2]	21,165.5	21,112.6	52.9	64.0	(11.1)
Results Before Consolidation Adjustments	**23,393.4**	**23,336.9**	**56.5**	**100.9**	**(44.4)**

[1] The results of the extrabudgetary agencies are presented in Appendix 3.

[2] Including, among others, the Régie de l'assurance maladie du Québec, for which the revenues and expenditures are $10,810.8 million and the Prescription Drug Insurance Fund, for which the revenues and expenditures are $3,420.9 million.

4. RESULTS OF THE HEALTH AND SOCIAL SERVICES AND EDUCATION NETWORKS IN 2013-2014

The results of the health and social services and education networks, before consolidation adjustments, present balanced results for the 2013-2014 fiscal year, compared to a $100.0-million deficit in 2012-2013.

Results of Entities of the Health and Social Services and Education Networks in 2013-2014[1]
(millions of dollars)

	2013-2014			2012-2013	
	Revenues	**Expenditures**	**Net results**	Probable results	**Variation**
Results Before Consolidation Adjustments	37,764.0	37,764.0	-	(100.0)	100.0

[1] The lists of all entities that are part of the health and social services and education networks can be found in Appendices 5 and 6.

5. EVOLUTION OF FORECAST RESULTS OF CONSOLIDATED ENTITIES IN 2012-2013

The forecast results of consolidated entities and defined-purpose accounts, before consolidation adjustments, are slightly lower than those presented upon the tabling of the 2012-2013 Expenditure Budget:

- The forecast results of special funds and extrabudgetary agencies have deteriorated slightly by $3.0 million;
- The forecast results of entities of the health and social services and education networks remain at the same level;
- The results of defined-purpose accounts are down by $5.7 million.

Evolution of Forecast Results of Consolidated Entities in 2012-2013
(millions of dollars)

	2012-2013		
	Revised forecasts	Expenditure Budget	**Variation**
Special Funds[1]	1,112.2	1,140.1	(27.9)
Extrabudgetary Agencies	100.9	76.0	24.9
	1,213.1	1,216.1	(3.0)
Health and Social Services and Education Networks	(100.0)	(100.0)	-
Defined-Purpose Accounts	(17.3)	(11.6)	(5.7)
Results Before Consolidation Adjustments	**1,095.8**	**1,104.5**	**(8.7)**

[1] Including the results of the Generations Fund.

More specifically, the main variations in the forecast results of special funds and extrabudgetary agencies, before consolidation adjustments, are due to the following factors:

- The forecast deficit of the Labour Market Development Fund decreased from $34.7 million in the 2012-2013 Expenditure Budget to an anticipated deficit of $5.2 million. This forecast deficit reduction of $29.5 million is explained, in particular, by a decrease in expenditures for employment assistance measures;

- The $22.3-million improvement of the results of La Financière agricole du Québec in 2012-2013 is due to the lower than forecast financial needs regarding the AgriStability and Farm Income Stabilization Insurance programs;

- The Agence métropolitaine de transport presents an additional deficit of $21.6 million in 2012-2013, resulting from a revision of its accounting policies;

- A forecast deficit in 2012-2013 of $150.4 million in the Green Fund compared to a forecast deficit of $137.0 million in the 2012-2013 Expenditure Budget. This $13.4-million deterioration is mainly due to the decrease in revenues, including a carry-forward in the payment of an anticipated federal transfer of $13.7 million for the Program for processing organic matter using biomathane and composting;

- A forecast deficit of $9.2 million in 2012-2013 in the University Excellence and Performance Fund, compared to a forecast surplus of $2.8 million in the 2012-2013 Expenditure Budget. This variance of $12.0 million is due, in particular, to the delays in implementation of the Funds, with the result that certain expenditures initially forecast in the 2011-2012 fiscal year were made in the 2012-2013 fiscal year;

- A deterioration of $11.4 million in the Tourism Partnership Fund, which is mainly due to forecast commitments, in particular to the Development Plan for the Tourism Industry, funded from the cumulative surpluses of the Fund as at March 31, 2012;

- A $10.7 million improvement of the results of the Commission des services juridiques, which is mainly explained by the increase in the subsidy during the year for expenditures related to mega-trials.

Evolution of the Forecast Results of Special Funds and Extrabudgetary Agencies in 2012-2013

(millions of dollars)

	2012-2013		
	Revised forecasts	Expenditure Budget	**Variation**
Labour Market Development Fund	(5.2)	(34.7)	29.5
La Financière agricole du Québec	74.9	52.6	22.3
Agence métropolitaine de transport	(27.4)	(5.8)	(21.6)
Green Fund	(150.4)	(137.0)	(13.4)
University Excellence and Performance Fund	(9.2)	2.8	(12.0)
Tourism Partnership Fund	(15.0)	(3.6)	(11.4)
Commission des services juridiques	-	(10.7)	10.7
Other Funds and Agencies[1]	1,345.4	1,352.5	(7.1)
Results Before Consolidation Adjustments	**1,213.1**	**1,216.1**	**(3.0)**

[1] Including the results of the Generations Fund.

APPENDIX 1

CHANGES IN THE LIST OF CONSOLIDATED ENTITIES AND ENTITIES OF THE HEALTH AND SOCIAL SERVICES AND EDUCATION NETWORKS

EXTRABUDGETARY AGENCIES AND SPECIAL FUNDS

Some extrabudgetary agencies and special funds were added or moved to other portofolios, changed status or no longer appear in the Expenditure Budget, although they did in 2012-2013.

A plus sign (+) indicates that an extrabudgetary agency or special fund has been added, while a minus sign (-) indicates that an extrabudgetary agency or special fund has been withdrawn.

Conseil du trésor et Administration gouvernementale

(-) Services Québec has been transferred to the "Emploi et Solidarité sociale" portfolio.

Conseil exécutif

(+) The Commission de la capitale nationale du Québec has been added to this portfolio.

Développement durable, Environnement, Faune et Parcs

(+) The Fondation de la faune du Québec has been integrated into this portfolio.

Développement économique, Innovation et Exportation

The "Développement économique, Innovation et Exportation" portfolio has been abolished.

(-) The Commission de la capitale nationale du Québec has been transferred to the "Conseil exécutif" portfolio.

(-) The Centre de recherche industrielle du Québec, the Québec Research Fund – Nature and Technology, the Québec Research Fund – Society and Culture and the Québec Research Fund – Health have been transferred to the "Enseignement supérieur, Recherche, Science et Technologie" portfolio.

(-) The Economic Development Fund and the Société du parc industriel et portuaire de Bécancour have been transferred to the "Finances et Économie" portfolio.

Éducation, Loisir et Sport

(-) The University Excellence and Performance Fund, the Institut de tourisme et d'hôtellerie du Québec and the Institut national des mines have been transferred to the "Enseignement supérieur, Recherche, Science et Technologie" portfolio.

Emploi et Solidarité sociale

(+) Services Québec has been added to this portfolio.

APPENDIX 1 (cont'd)

Enseignement supérieur, Recherche, Science et Technologie

(+) The Centre de recherche industrielle du Québec, the Québec Research Fund – Nature and Technology, the Québec Research Fund – Society and Culture, the Québec Research Fund - Health, the University Excellence and Performance Fund, the Institut de tourisme et d'hôtellerie du Québec and the Institut national des mines have been integrated into this portfolio.

Famille

(-) The Caregiver Support Fund has been transferred to the "Santé et Services sociaux" portfolio.

Finances et Économie

(+) The Tourism Partnership Fund, the Régie des installations olympiques, the Société du Centre des congrès de Québec, the Société du Palais des congrès de Montréal, the Economic Development Fund and the Société du parc industriel et portuaire de Bécancour have been integrated into this portfolio.

Justice

(+) The Access to Justice Fund has been added to this portfolio.

Ressources naturelles

(-) The Fondation de la faune du Québec has been transferred to the "Développement durable, Environnement, Faune et Parcs" portfolio.

Santé et Services sociaux

(+) The Health and Social Services Information Resources Fund and the Caregiver Support Fund have been added to this portfolio.

Tourisme

The "Tourisme" portfolio has been abolished.

(-) The Tourism Partnership Fund, the Régie des installations olympiques, the Société du Centre des congrès de Québec and the Société du Palais des congrès de Montréal have been integrated into the "Finances et Économie" portfolio.

DEFINED-PURPOSE ACCOUNTS

Regarding the defined-purpose accounts, seven new applications to the General Account for Training, Partnership and Organization of Special Events have been approved, in the following portfolios: "Ressources naturelles", "Santé et Services sociaux", "Sécurité publique", "Transports" and "Travail".

APPENDIX 1 (cont'd)

ENTITIES OF THE HEALTH AND SOCIAL SERVICES AND EDUCATION NETWORKS

Certain institutions of the health and social services and education networks have been added, have changed their name or no longer appear in the 2013-2014 Expenditure Budget compared to the 2012-2013 fiscal year:

- The Centre de réadaptation en alcoolisme et toxicomanie de Chaudière-Appalaches, the Centre de réadaptation en déficience intellectuelle Montérégie-Est, the Centre de réadaptation Ubald-Villeneuve, the Centre hospitalier affilié universitaire de Québec, the Centre Jean-Patrice-Chiasson/Maison Saint-Georges, the Centre Jellinek, CRDI Normand-Laramée, the Salvation Army Catherine Booth Hospital, and the Virage, Réadaptation en alcoolisme et toxicomanie have been withdrawn from the list of public institutions of the health and social services network;

- The Centre de réadaptation en déficience intellectuelle et en troubles envahissants du développement de Laval, the Centre de réadaptation en déficience intellectuelle et en troubles envahissants du développement de la Montérégie-Est, the Centre de réadaptation en dépendance de Chaudière-Appalaches, the Centre de réadaptation en dépendance de l'Estrie, the Centre de réadaptation en dépendance de l'Outaouais, the Centre de réadaptation en dépendance de Québec, and the Centre de réadaptation en dépendance Le Virage have been added to the list of public institutions of the health and social services network;

- Télé-université has been added to the education network's list of the Université du Québec and its constituents;

- The Douglas Hospital is henceforth named Douglas Mental Health University Institute.

APPENDIX 2

Results of Special Funds

(millions of dollars)

	2013-2014			2012-2013
	Revenues	Expenditures	Results	Results
Affaires municipales, Régions et Occupation du territoire				
Regional Development Fund	40.0	40.0	-	-
	40.0	40.0	-	-
Conseil du trésor et Administration gouvernementale				
Natural Disaster Assistance Fund	12.7	12.7	-	-
	12.7	12.7	-	-
Culture et Communications				
Québec Cultural Heritage Fund	15.6	21.0	(5.4)	(8.7)
	15.6	21.0	(5.4)	(8.7)
Développement durable, Environnement, Faune et Parcs				
Green Fund	360.8	448.2	(87.4)	(150.4)
	360.8	448.2	(87.4)	(150.4)
Éducation, Loisir et Sport				
Sports and Physical Activity Development Fund	60.1	72.4	(12.3)	(2.1)
	60.1	72.4	(12.3)	(2.1)
Emploi et Solidarité sociale				
Assistance Fund for Independent Community Action	22.7	23.3	(0.6)	(0.2)
Labour Market Development Fund	1,043.0	1,078.6	(35.6)	(5.2)
Fonds de fourniture de biens ou de services du ministère de l'Emploi et de la Solidarité sociale	2.6	2.4	0.2	0.2
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	18.0	18.0	-	-
Fonds québécois d'initiatives sociales	25.9	30.3	(4.4)	(1.4)
	1,112.2	1,152.6	(40.4)	(6.6)
Enseignement supérieur, Recherche, Science et Technologie				
University Excellence and Performance Fund	25.0	22.6	2.4	(9.2)
	25.0	22.6	2.4	(9.2)
Famille				
Early Childhood Development Fund	15.1	-	15.1	5.0
	15.1	-	15.1	5.0

APPENDIX 2 (cont'd)

Results of Special Funds

(millions of dollars)

	2013-2014			2012-2013
	Revenues	Expenditures	Results	Results
Finances et Économie				
Financing Fund	1,159.5	1,136.0	23.5	24.7
Tourism Partnership Fund	132.3	132.3	-	(15.0)
Generations Fund	1,039.0	-	1,039.0	879.0
Fund of the Bureau de décision et de révision	1.6	2.0	(0.4)	(0.2)
IFC Montréal Fund	1.2	1.4	(0.2)	(0.1)
Economic Development Fund	330.0	330.0	-	-
Northern Plan Fund	69.0	64.0	5.0	3.5
Tax Administration Fund	825.3	825.3	-	-
	3,557.9	2,491.0	1,066.9	891.9
Justice				
Access to Justice Fund	12.2	10.2	2.0	(0.7)
Fonds d'aide aux victimes d'actes criminels	12.6	22.2	(9.6)	(7.2)
Register Fund of the Ministère de la Justice	28.6	21.9	6.7	8.2
Fund of the Administrative Tribunal of Québec	31.4	33.2	(1.8)	(1.7)
	84.8	87.5	(2.7)	(1.4)
Ressources naturelles				
Natural Resources Fund	539.0	573.1	(34.1)	(33.1)
Territorial Information Fund	145.3	119.2	26.1	37.3
	684.3	692.3	(8.0)	4.2
Santé et Services sociaux				
Fund to Finance Health and Social Services Institutions	1,449.0	1,449.0	-	-
Caregiver Support Fund	15.0	14.9	0.1	0.2
Health and Social Services Information Resources Fund*	54.9	54.9	-	-
Fund for the Promotion of a Healthy Lifestyle	20.0	20.0	-	-
	1,538.9	1,538.8	0.1	0.2
Sécurité publique				
Police Services Fund	565.3	565.3	-	-
	565.3	565.3	-	-
Transports				
Rolling Stock Management Fund	112.2	112.2	-	-
Highway Safety Fund	22.5	25.2	(2.7)	(1.2)
Land Transportation Network Fund	3,460.2	3,140.8	319.4	389.9
	3,594.9	3,278.2	316.7	388.7

APPENDIX 2 (cont'd)

Results of Special Funds

(millions of dollars)

	2013-2014			2012-2013
	Revenues	Expenditures	Results	Results
Travail				
Fund of the Commission des lésions professionnelles	62.0	62.0	-	2.1
Fund of the Commission des relations du travail	15.4	19.0	(3.6)	(1.5)
	77.4	81.0	(3.6)	0.6
Total Before Consolidation Adjustments	**11,745.0**	**10,503.4**	**1,241.6**	**1,112.2**

* The Act to establish the Health and Social Services Information Resources Fund (2012, chapter 31) was enacted on December 7, 2012. The budget forecast for this Fund matches the amounts approved in the Act.

Notes: Figures are rounded and the sum of the amounts recorded in respect of each consolidated entities may not correspond to the total.

The results of consolidated entities are presented according to their own accounting policies, i.e. before consolidation adjustments.

APPENDIX 3

Results of Extrabudgetary Agencies

(millions of dollars)

	2013-2014			2012-2013
	Revenues	Expenditures	Results	Results
Affaires municipales, Régions et Occupation du territoire				
Société d'habitation du Québec	1,103.6	1,103.6	-	-
	1,103.6	1,103.6	-	-
Agriculture, Pêcheries et Alimentation				
La Financière agricole du Québec	742.3	689.2	53.1	74.9
	742.3	689.2	53.1	74.9
Conseil du trésor et Administration gouvernementale				
Centre de services partagés du Québec	700.0	705.0	(5.0)	(11.3)
Infrastructure Québec	14.2	14.1	0.1	(1.7)
Société immobilière du Québec	895.5	872.8	22.7	21.2
	1,609.7	1,591.9	17.8	8.2
Conseil exécutif				
Centre de la francophonie des Amériques	3.0	3.1	(0.1)	(0.1)
Commission de la capitale nationale du Québec	18.8	18.8	-	-
	21.8	21.9	(0.1)	(0.1)
Culture et Communications				
Bibliothèque et Archives nationales du Québec	90.2	90.5	(0.3)	(1.7)
Conseil des arts et des lettres du Québec	87.4	87.5	(0.1)	(0.1)
Conservatoire de musique et d'art dramatique du Québec	31.7	33.2	(1.5)	(2.0)
Musée d'Art contemporain de Montréal	11.5	11.5	-	-
Musée de la Civilisation	28.3	30.6	(2.3)	(0.8)
Musée national des beaux-arts du Québec	18.3	18.3	-	(1.0)
Régie du cinéma	9.0	5.4	3.6	4.3
Société de développement des entreprises culturelles	74.2	73.7	0.5	1.8
Société de la Place des Arts de Montréal	32.2	32.2	-	(0.3)
Société de télédiffusion du Québec	78.3	80.6	(2.3)	(1.3)
Société du Grand Théâtre de Québec	10.2	10.7	(0.5)	(0.3)
	471.3	474.2	(2.9)	(1.4)

APPENDIX 3 (cont'd)

Results of Extrabudgetary Agencies
(millions of dollars)

	2013-2014			2012-2013
	Revenues	Expenditures	Results	Results
Développement durable, Environnement, Faune et Parcs				
Fondation de la faune du Québec	7.8	7.6	0.2	0.5
Société des établissements de plein air du Québec	132.8	132.6	0.2	1.3
Société québécoise de récupération et de recyclage	48.5	48.5	-	0.3
	189.1	188.7	0.4	2.1
Emploi et Solidarité sociale				
Cree Hunters and Trappers Income Security Board	26.2	27.7	(1.5)	(0.5)
Services Québec	93.9	93.8	0.1	0.9
	120.1	121.5	(1.4)	0.4
Enseignement supérieur, Recherche, Science et Technologie				
Centre de recherche industrielle du Québec	32.6	32.6	-	-
Québec Research Fund - Nature and Technology	60.8	62.2	(1.4)	(0.8)
Québec Research Fund - Health	96.9	96.9	-	(2.8)
Québec Research Fund - Society and Culture	53.3	54.2	(0.9)	(1.6)
Institut de tourisme et d'hôtellerie du Québec	38.6	38.4	0.2	(0.3)
Institut national des mines	1.0	1.0	-	0.1
	283.2	285.3	(2.1)	(5.4)
Finances et Économie				
Autorité des marchés financiers	127.2	110.9	16.3	24.6
Financement-Québec	829.1	795.7	33.4	32.0
Institut de la statistique du Québec	29.0	29.0	-	(0.3)
Régie des installations olympiques*	35.2	42.1	(6.9)	(5.6)
Société de financement des infrastructures locales du Québec	671.0	660.2	10.8	3.7
Société du Centre des congrès de Québec	21.5	24.5	(3.0)	(0.6)
Société du Palais des congrès de Montréal	56.8	62.1	(5.3)	(4.4)
Société du parc industriel et portuaire de Bécancour	5.6	5.9	(0.3)	(0.1)
	1,775.4	1,730.4	45.0	49.3

APPENDIX 3 (cont'd)

Results of Extrabudgetary Agencies

(millions of dollars)

	2013-2014			2012-2013
	Revenues	Expenditures	Results	Results
Justice				
Commission des services juridiques	166.5	173.4	(6.9)	-
Fonds d'aide aux recours collectifs	2.2	4.1	(1.9)	(2.1)
Office des professions du Québec	8.4	9.5	(1.1)	(1.3)
Société québécoise d'information juridique	14.2	14.1	0.1	-
	191.3	201.1	(9.8)	(3.4)
Relations internationales, Francophonie et Commerce extérieur				
Office Québec-Amériques pour la jeunesse	2.7	3.0	(0.3)	(0.4)
Office Québec-Monde pour la jeunesse	6.5	6.7	(0.2)	(0.2)
	9.2	9.7	(0.5)	(0.6)
Ressources naturelles				
Régie de l'énergie	13.6	14.6	(1.0)	0.7
Société de développement de la Baie-James	22.6	22.5	0.1	(0.6)
Société nationale de l'amiante	-	-	-	-
	36.2	37.1	(0.9)	0.1
Revenu				
Agence du revenu du Québec	1,072.3	1,072.3	-	(10.6)
	1,072.3	1,072.3	-	(10.6)
Santé et Services sociaux				
Corporation d'urgences-santé	121.5	120.9	0.6	(0.8)
Prescription Drug Insurance Fund	3,420.9	3,420.9	-	-
Héma-Québec	370.8	370.8	-	-
Institut national de santé publique du Québec	70.2	70.9	(0.7)	(2.0)
Institut national d'excellence en santé et en services sociaux	13.1	13.1	-	-
Régie de l'assurance maladie du Québec	10,810.8	10,810.8	-	-
	14,807.3	14,807.4	(0.1)	(2.8)
Sécurité publique				
École nationale de police du Québec	33.6	33.6	-	0.8
École nationale des pompiers du Québec	2.5	2.4	0.1	-
	36.1	36.0	0.1	0.8

APPENDIX 3 (cont'd)

Results of Extrabudgetary Agencies

(millions of dollars)

	2013-2014			2012-2013
	Revenues	**Expenditures**	**Results**	Results
Transports				
Agence métropolitaine de transport	413.3	462.8	(49.5)	(27.4)
Société de l'assurance automobile du Québec	260.7	260.7	-	-
Société des Traversiers du Québec	118.4	118.9	(0.5)	(0.5)
	792.4	842.4	(50.0)	(27.9)
Travail				
Commission des normes du travail	67.2	63.1	4.1	5.7
Régie du bâtiment du Québec	64.9	61.0	3.9	11.1
	132.1	124.1	8.0	16.8
Total Before Consolidation Adjustments	**23,393.4**	**23,336.9**	**56.5**	**100.9**

* Forecast data correspond to the agency's operating fund.

Notes: Figures are rounded and the sum of the amounts recorded in respect of each consolidated entities may not correspond to the total.

The results of consolidated entities are presented according to their own accounting policies, i.e. before consolidation adjustments.

APPENDIX 4

Results of Defined-purpose Accounts

(millions of dollars)

	2013-2014			2012-2013
	Revenues	**Expenditures**	**Results**	Results
Affaires municipales, Régions et Occupation du territoire				
Infrastructure Stimulus Fund	-	-	-	-
Recreational Infrastructure Program	-	-	-	-
2000-2007 Infrastructure program	-	-	-	-
2005 Infrastructure Program	3.6	3.6	-	-
2008 Infrastructure Projects	127.3	127.3	-	-
	130.9	130.9	-	-
Agriculture, Pêcheries et Alimentation				
Financing of certain agriculture and fishing activities	6.1	6.1	-	-
Financing of agricultural risk management programs	136.1	136.1	-	-
Training, partnership and organization of special events	2.3	2.3	-	(0.2)
Ad hoc Assistance Program for Standardbred Horse Breeders	-	0.1	(0.1)	-
	144.5	144.6	(0.1)	(0.2)
Conseil du trésor et Administration gouvernementale				
Training, partnership and organization of special events	0.5	0.5	-	-
	0.5	0.5	-	-
Conseil exécutif				
Financing the Youth Action Strategy	-	2.0	(2.0)	(0.7)
Financing the Défi de l'entrepreneuriat jeunesse Strategy	-	-	-	-
Training, partnership and organization of special events	0.1	0.3	(0.2)	(0.1)
	0.1	2.3	(2.2)	(0.8)
Culture et Communications				
Application of the policy of integration of the arts into architecture and the environment of buildings as well as government and public sites	1.2	1.2	-	(0.6)
Development of classical music within Québec	-	-	-	-
Financing of autonomous service units - Centre de conservation du Québec	1.1	1.3	(0.2)	(0.2)
Infrastructure Stimulus Fund	0.1	0.1	-	-
Training, partnership and organization of special events	-	-	-	-
2008 Infrastructure Projects	17.1	17.1	-	-
Support for the Orchestre symphonique de Montréal	8.5	8.5	-	-
	28.0	28.2	(0.2)	(0.8)

APPENDIX 4 (cont'd)

Results of Defined-purpose Accounts

(millions of dollars)

	2013-2014			2012-2013
	Revenues	Expenditures	Results	Results
Développement durable, Environnement, Faune et Parcs				
Financing of autonomous service units - Centre d'expertise en analyse environnementale du Québec	2.0	2.7	(0.7)	(0.8)
Training, partnership and organization of special events	1.8	1.9	(0.1)	-
	3.8	4.6	(0.8)	(0.8)
Éducation, Loisir et Sport				
Minority-language and second-language teaching	26.5	26.5	-	-
Fixed-asset Financing of the Cree and Kativik School Boards and the Naskapi School	10.0	10.0	-	-
Training in federal penitentiaries	5.7	5.7	-	-
Training, partnership and organization of special events	0.7	0.7	-	-
Knowledge Infrastructure Program	-	-	-	-
	42.9	42.9	-	-
Emploi et Solidarité sociale				
Financing of pilot projects for elderly workers	8.8	8.8	-	-
Training, partnership and organization of special events	-	-	-	-
	8.8	8.8	-	-
Enseignement supérieur, Recherche, Science et Technologie				
Knowledge Infrastructure Program	-	-	-	-
	-	-	-	-
Finances et Économie				
Training, partnership and organization of special events	0.4	0.5	(0.1)	(0.1)
Transfer of revenues from a portion of the federal excise tax on gasoline and the provision of additional money pursuant to Act C-66	463.6	463.6	-	-
	464.0	464.1	(0.1)	(0.1)
Immigration et Communautés culturelles				
Training, partnership and organization of special events	4.6	6.0	(1.4)	(0.9)
	4.6	6.0	(1.4)	(0.9)

APPENDIX 4 (cont'd)

Results of Defined-purpose Accounts

(millions of dollars)

	2013-2014			2012-2013
	Revenues	**Expenditures**	**Results**	Results
Justice				
Agreement respecting the Contraventions Act	0.5	0.5	-	-
Canada Investment Fund for the renewal of Legal Aid	-	-	-	-
Training, partnership and organization of special events	-	-	-	-
	0.5	0.5	-	-
Relations internationales, Francophonie et Commerce extérieur				
Training, partnership and organization of special events	0.4	0.4	-	-
	0.4	0.4	-	-
Ressources naturelles				
Financing measures for protecting, securing, redeveloping and restoring mine sites	-	-	-	(0.2)
Training, partnership and organization of special events	13.8	15.0	(1.2)	(0.1)
Access Maintenance for Public Lands having a Wildlife or Multiresource Vocation	-	-	-	-
Mining sector cooperation project with Bolivia	-	-	-	-
	13.8	15.0	(1.2)	(0.3)
Santé et Services sociaux				
Cost of Health Services due to Automobile Accidents	104.0	104.0	-	-
Financing of services to seniors with reduced mobility	30.0	30.0	-	-
Financing of the program to assist pathological gamblers	22.0	22.0	-	-
Training, partnership and organization of special events	6.7	8.0	(1.3)	0.1
Implementation of the Informatization Plan of the Health and Social Services Network	42.2	40.0	2.2	(1.7)
	204.9	204.0	0.9	(1.6)

APPENDIX 4 (cont'd)

Results of Defined-purpose Accounts

(millions of dollars)

	2013-2014			2012-2013
	Revenues	Expenditures	Results	Results
Sécurité publique				
Administration of the Firearms Act	6.0	6.0	-	-
Financing of autonomous service units - Laboratoire de sciences judiciaires et de médecine légale	3.7	3.7	-	-
Financing of the joint civil defence program	0.6	-	0.6	0.1
Financing of the program to assist pathological gamblers	3.0	3.0	-	-
Training, partnership and organization of special events	8.1	16.6	(8.5)	(11.6)
	21.4	29.3	(7.9)	(11.5)
Transports				
Airport fixed-asset financing	-	-	-	-
Financing of rail infrastructure	4.0	-	4.0	-
Infrastructure Stimulus Fund	0.8	-	0.8	-
Training, partnership and organization of special events	0.3	0.6	(0.3)	(0.3)
2000-2007 Infrastructure program	-	-	-	-
	5.1	0.6	4.5	(0.3)
Travail				
Financing of the Bureau d'évaluation médicale	3.3	3.3	-	-
Training, partnership and organization of special events	-	-	-	-
	3.3	3.3	-	-
Total Before Consolidation Adjustments	**1,077.3**	**1,085.9**	**(8.6)**	**(17.3)**

Notes: Figures are rounded and the sum of the amounts recorded in respect of each consolidated entities may not correspond to the total.

The results of consolidated entities are presented according to their own accounting policies, i.e. before consolidation adjustments.

APPENDIX 5

ENTITIES OF THE HEALTH AND SOCIAL SERVICES NETWORK

Agencies and other regionale bodies[1]:
Agence de la santé et des services sociaux de Chaudière-Appalaches
Agence de la santé et des services sociaux de l'Abitibi-Témiscamingue
Agence de la santé et des services sociaux de l'Estrie
Agence de la santé et des services sociaux de l'Outaouais
Agence de la santé et des services sociaux de la Capitale-Nationale
Agence de la santé et des services sociaux de la Côte-Nord
Agence de la santé et des services sociaux de la Gaspésie–Îles-de-la-Madeleine
Agence de la santé et des services sociaux de la Mauricie et du Centre-du-Québec
Agence de la santé et des services sociaux de la Montérégie
Agence de la santé et des services sociaux de Lanaudière
Agence de la santé et des services sociaux de Laval
Agence de la santé et des services sociaux de Montréal
Agence de la santé et des services sociaux des Laurentides
Agence de la santé et des services sociaux du Bas-Saint-Laurent
Agence de la santé et des services sociaux du Saguenay–Lac-St-Jean
Régie régionale de la santé et des services sociaux du Nunavik / Nunavik Regional Board of Health and Social Services

Public institutions[1]:
Centre André-Boudreau
Centre d'accueil Dixville inc.
Centre de protection et de réadaptation de la Côte-Nord
Centre de réadaptation Constance-Lethbridge / Constance Lethbridge Rehabilitation Centre
Centre de réadaptation de l'Ouest de Montréal / West Montreal Readaptation Centre
Centre de réadaptation de la Gaspésie (Le)
Centre de réadaptation en déficience intellectuelle (CRDI) Chaudière-Appalaches
Centre de réadaptation en déficience intellectuelle de la Mauricie et du Centre-du-Québec
Centre de réadaptation en déficience intellectuelle de Québec
Centre de réadaptation en déficience intellectuelle du Bas-Saint-Laurent
Centre de réadaptation en déficience intellectuelle du Saguenay–Lac-Saint-Jean
Centre de réadaptation en déficience intellectuelle et en troubles envahissants du développement de Laval
Centre de réadaptation en déficience intellectuelle et en troubles envahissants du développement de la Montérégie-Est de la Montérégie-Est
Centre de réadaptation en déficience intellectuelle et en troubles envahissants du développement de Montréal (CRDITED de Montréal)
Centre de réadaptation en déficience physique Chaudière-Appalaches
Centre de réadaptation en déficience physique Le Bouclier
Centre de réadaptation en dépendance de Chaudière-Appalaches
Centre de réadaptation en dépendance de l'Estrie
Centre de réadaptation en dépendance de l'Outaouais
Centre de réadaptation en dépendance de Québec
Centre de réadaptation en dépendance Le Virage
Centre de réadaptation Estrie inc.
Centre de réadaptation Foster

[1] The entities of the health and social services network have a fiscal year ending March 31.

APPENDIX 5 (cont'd)

ENTITIES OF THE HEALTH AND SOCIAL SERVICES NETWORK

Public institutions (cont'd):
Centre de réadaptation Interval
Centre de réadaptation La Maison
Centre de réadaptation La Myriade
Centre de santé et de services sociaux Alphonse-Desjardins
Centre de santé et de services sociaux Cavendish
Centre de santé et de services sociaux Champlain–Charles-Le Moyne
Centre de santé et de services sociaux Cléophas-Claveau
Centre de santé et de services sociaux d'Ahuntsic et Montréal-Nord
Centre de santé et de services sociaux d'Antoine-Labelle
Centre de santé et de services sociaux d'Argenteuil
Centre de santé et de services sociaux d'Arthabaska-et-de-l'Érable
Centre de santé et de services sociaux de Beauce
Centre de santé et de services sociaux de Bécancour–Nicolet-Yamaska
Centre de santé et de services sociaux de Bordeaux-Cartierville–Saint-Laurent
Centre de santé et de services sociaux de Charlevoix
Centre de santé et de services sociaux de Chicoutimi
Centre de santé et de services sociaux de Dorval-Lachine-Lasalle
Centre de santé et de services sociaux de Gatineau
Centre de santé et de services sociaux de Jonquière
Centre de santé et de services sociaux de Kamouraska
Centre de santé et de services sociaux de l'Énergie
Centre de santé et de services sociaux de l'Hématite
Centre de santé et de services sociaux de l'Ouest-de-l'Île
Centre de santé et de services sociaux de la Baie-des-Chaleurs
Centre de santé et de services sociaux de la Basse-Côte-Nord
Centre de santé et de services sociaux de la Côte-de-Gaspé
Centre de santé et de services sociaux de la Haute-Côte-Nord
Centre de santé et de services sociaux de la Haute-Gaspésie
Centre de santé et de services sociaux de la Haute-Yamaska
Centre de santé et de services sociaux de la Matapédia
Centre de santé et de services sociaux de la Minganie
Centre de santé et de services sociaux de la Mitis
Centre de santé et de services sociaux de la Montagne
Centre de santé et de services sociaux de la MRC-de-Coaticook
Centre de santé et de services sociaux de la Pointe-de-l'Île
Centre de santé et de services sociaux de la région de Thetford
Centre de santé et de services sociaux de la Vallée-de-l'Or
Centre de santé et de services sociaux de la Vallée-de-la-Batiscan
Centre de santé et de services sociaux de la Vallée-de-la-Gatineau
Centre de santé et de services sociaux de la Vieille-Capitale
Centre de santé et de services sociaux de Lac-Saint-Jean-Est
Centre de santé et de services sociaux de Laval
Centre de santé et de services sociaux de Manicouagan
Centre de santé et de services sociaux de Maskinongé
Centre de santé et de services sociaux de Matane
Centre de santé et de services sociaux de Memphrémagog
Centre de santé et de services sociaux de Montmagny-L'Islet

APPENDIX 5 (cont'd)

ENTITIES OF THE HEALTH AND SOCIAL SERVICES NETWORK

Public institutions (cont'd):
Centre de santé et de services sociaux de Papineau
Centre de santé et de services sociaux de Port-Cartier
Centre de santé et de services sociaux de Portneuf
Centre de santé et de services sociaux de Québec-Nord
Centre de santé et de services sociaux de Rimouski-Neigette
Centre de santé et de services sociaux de Rivière-du-Loup
Centre de santé et de services sociaux de Rouyn-Noranda
Centre de santé et de services sociaux de Saint-Jérôme
Centre de santé et de services sociaux de Saint-Léonard et Saint-Michel
Centre de santé et de services sociaux de Sept-Îles
Centre de santé et de services sociaux de Témiscouata
Centre de santé et de services sociaux de Thérèse-De Blainville
Centre de santé et de services sociaux de Trois-Rivières
Centre de santé et de services sociaux de Vaudreuil-Soulanges
Centre de santé et de services sociaux des Aurores-Boréales
Centre de santé et de services sociaux des Basques
Centre de santé et de services sociaux des Collines
Centre de santé et de services sociaux des Etchemins
Centre de santé et de services sociaux des Îles
Centre de santé et de services sociaux des Pays-d'en-Haut
Centre de santé et de services sociaux des Sommets
Centre de santé et de services sociaux des Sources
Centre de santé et de services sociaux Domaine-du-Roy
Centre de santé et de services sociaux Drummond
Centre de santé et de services sociaux du Cœur-de-l'Île
Centre de santé et de services sociaux du Granit
Centre de santé et de services sociaux du Haut-Saint-François
Centre de santé et de services sociaux du Haut-Saint-Laurent
Centre de santé et de services sociaux du Haut-Saint-Maurice
Centre de santé et de services sociaux du Lac-des-Deux-Montagnes
Centre de santé et de services sociaux du Nord de Lanaudière
Centre de santé et de services sociaux du Pontiac
Centre de santé et de services sociaux du Rocher-Percé
Centre de santé et de services sociaux du Sud de Lanaudière
Centre de santé et de services sociaux du Sud-Ouest–Verdun
Centre de santé et de services sociaux du Suroît
Centre de santé et de services sociaux du Témiscamingue
Centre de santé et de services sociaux du Val-Saint-François
Centre de santé et de services sociaux Haut-Richelieu–Rouville
Centre de santé et de services sociaux – Institut Universitaire de gériatrie de Sherbrooke
Centre de santé et de services sociaux Jardins-Roussillon
Centre de santé et de services sociaux Jeanne-Mance
Centre de santé et de services sociaux La Pommeraie
Centre de santé et de services sociaux Les Eskers de l'Abitibi
Centre de santé et de services sociaux Lucille-Teasdale
Centre de santé et de services sociaux Maria-Chapdelaine
Centre de santé et de services sociaux Pierre-Boucher

APPENDIX 5 (cont'd)

ENTITIES OF THE HEALTH AND SOCIAL SERVICES NETWORK

Public institutions (cont'd):
Centre de santé et de services sociaux Pierre-De Saurel
Centre de santé et de services sociaux Richelieu-Yamaska
Centre de santé Inuulitsivik / Inuulitsivik Health Centre
Centre de santé Tulattavik de l'Ungava / Ungava Tulattavik Health Centre
Centre de soins prolongés Grace Dart / Grace Dart Extended Care Centre
Centre Dollard-Cormier (Le)
Centre du Florès
Centre hospitalier de l'Université de Montréal
Centre hospitalier de St. Mary / St. Mary's Hospital
Centre hospitalier universitaire de Québec
Centre hospitalier universitaire de Sherbrooke
Centre hospitalier universitaire Sainte-Justine
Centre jeunesse Chaudière-Appalaches
Centre jeunesse de l'Abitibi-Témiscamingue (CJAT)
Centre jeunesse de l'Estrie
Centre jeunesse de la Mauricie et du Centre-du-Québec (Le)
Centre jeunesse de la Montérégie
Centre jeunesse de Laval
Centre jeunesse de Montréal (Le)
Centre jeunesse de Québec
Centre jeunesse des Laurentides
Centre jeunesse du Bas-St-Laurent
Centre jeunesse du Saguenay–Lac-Saint-Jean (Le)
Centre jeunesse Gaspésie/Les Îles
Centre Miriam / Miriam Home and Services
Centre montérégien de réadaptation
Centre Normand
Centre régional de réadaptation La Ressourse
Centre régional de santé et de services sociaux de la Baie-James[2]
Centre universitaire de santé McGill / McGill University Health Centre
Centres de la jeunesse et de la famille Batshaw (Les) / Batshaw Youth and Family Centres
Centres jeunesse de Lanaudière (Les)
Centres jeunesses de l'Outaouais (Les)
CHSLD Juif de Montréal / Jewish Eldercare Centre
Clair Foyer inc.
CLSC Naskapi / Naskapi CLSC
Conseil Cri de la santé et des services sociaux de la Baie James[2] / Cree Board of Health and Social Services of James Bay[2]
Corporation du Centre de réadaptation Lucie-Bruneau (La)
Corporation du Centre hospitalier gériatrique Maimonides (La)
Domrémy Mauricie/Centre-du-Québec
Hôpital Chinois de Montréal (1963) (L') / Montreal Chinese Hospital (1963)
Hôpital du Sacré-Cœur de Montréal
Hôpital Général Juif Sir Mortimer B. Davis (L') / Sir Mortimer B. Davis Jewish General Hospital
Hôpital Jeffery Hale - Saint Brigid's / Jeffery Hale Hospital - Saint Brigid's Home
Hôpital Juif de réadaptation / Jewish Rehabilitation Hospital

[2] These entities act as agencies and public institutions.

APPENDIX 5 (cont'd)

ENTITIES OF THE HEALTH AND SOCIAL SERVICES NETWORK

Public institutions (cont'd):
Hôpital Louis-H. Lafontaine
Hôpital Maisonneuve-Rosemont
Hôpital Mont-Sinaï / Mount Sinai Hospital
Hôpital Rivière-des-Prairies
Hôpital Santa Cabrini
Institut canadien-polonais du bien-être inc. / Canadian-Polish Welfare Institute
Institut de cardiologie de Montréal / Montreal Heart Institute
Institut de réadaptation en déficience physique de Québec
Institut de réadaptation Gingras-Lyndsay-de-Montréal
Institut Nazareth et Louis-Braille
Institut Philippe-Pinel de Montréal
Institut Raymond-Dewar
Institut universitaire de cardiologie et de pneumologie de Québec
Institut universitaire de gériatrie de Montréal
Institut universitaire en santé mentale de Québec
Institut universitaire en santé mentale Douglas / Douglas Mental Health University Institute
La Résidence de Lachute
Pavillon du parc Inc.
Services de réadaptation du Sud-Ouest et du Renfort

APPENDIX 6

ENTITIES OF THE EDUCATION NETWORKS[1]

School boards:
Commission scolaire au Cœur-des-Vallées
Commission scolaire Central Québec / Central Québec School Board
Commission scolaire crie / Cree School Board
Commission scolaire de Charlevoix
Commission scolaire de Kamouraska–Rivière-du-Loup
Commission scolaire de l'Estuaire
Commission scolaire de l'Énergie
Commission scolaire de l'Or-et-des-Bois
Commission scolaire de la Baie-James
Commission scolaire de la Beauce-Etchemin
Commission scolaire de la Capitale
Commission scolaire de la Côte-du-Sud
Commission scolaire de La Jonquière
Commission scolaire de la Moyenne-Côte-Nord
Commission scolaire de la Pointe-de-l'Île
Commission scolaire de la Région-de-Sherbrooke
Commission scolaire de la Riveraine
Commission scolaire de la Rivière-du-Nord
Commission scolaire de la Seigneurie-des-Mille-Îles
Commission scolaire de la Vallée-des-Tisserands
Commission scolaire de Laval
Commission scolaire de Montréal
Commission scolaire de Portneuf
Commission scolaire de Rouyn-Noranda
Commission scolaire de Saint-Hyacinthe
Commission scolaire de Sorel-Tracy
Commission scolaire des Affluents
Commission scolaire des Appalaches
Commission scolaire des Bois-Francs
Commission scolaire des Chênes
Commission scolaire des Chic-Chocs
Commission scolaire des Découvreurs
Commission scolaire des Draveurs
Commission scolaire des Grandes-Seigneuries
Commission scolaire des Hautes-Rivières
Commission scolaire des Hauts-Bois-de-l'Outaouais
Commission scolaire des Hauts-Cantons
Commission scolaire des Îles
Commission scolaire des Laurentides
Commission scolaire des Monts-et-Marées
Commission scolaire des Navigateurs
Commission scolaire des Patriotes
Commission scolaire des Phares
Commission scolaire des Portages-de-l'Outaouais
Commission scolaire des Premières-Seigneuries

[1] The entities of the education networks have a fiscal year ending June 30, except for the Université du Québec and its constituents, which have a fiscal year ending May 31.

APPENDIX 6 (cont'd)

ENTITIES OF THE EDUCATION NETWORKS

School boards (cont'd):
Commission scolaire des Rives-du-Saguenay
Commission scolaire des Samares
Commission scolaire des Sommets
Commission scolaire des Trois-Lacs
Commission scolaire du Chemin-du-Roy
Commission scolaire du Fer
Commission scolaire du Fleuve-et-des-Lacs
Commission scolaire du Lac-Abitibi
Commission scolaire du Lac-Saint-Jean
Commission scolaire du Lac-Témiscamingue
Commission scolaire du Littoral
Commission scolaire du Pays-des-Bleuets
Commission scolaire du Val-des-Cerfs
Commission scolaire Eastern Shores / Eastern Shores School Board
Commission scolaire Eastern Townships / Eastern Townships School Board
Commission scolaire English-Montréal / English Montreal School Board
Commission scolaire Harricana
Commission scolaire Kativik / Kativik School Board
Commission scolaire Lester-B.-Pearson / Lester B. Pearson School Board
Commission scolaire Marguerite-Bourgeoys
Commission scolaire Marie-Victorin
Commission scolaire New Frontiers / New Frontiers School Board
Commission scolaire Pierre-Neveu
Commission scolaire René-Lévesque
Commission scolaire Riverside / Riverside School Board
Commission scolaire Sir-Wilfrid-Laurier / Sir Wilfrid Laurier School Board
Commission scolaire Western Québec / Western Québec School Board

Comité de gestion de la taxe scolaire de l'île de Montréal

General and vocational colleges (CEGEPs):

Cégep André-Laurendeau
Cégep Beauce-Appalaches
Cégep d'Ahuntsic
Cégep de Baie-Comeau
Cégep de Bois-de-Boulogne
Cégep de Chicoutimi
Cégep de Drummondville
Cégep de Granby – Haute-Yamaska
Cégep de Jonquière
Cégep de l'Abitibi-Témiscamingue
Cégep de l'Outaouais
Cégep de la Gaspésie et des Îles
Cégep de La Pocatière
Cégep de Lévis-Lauzon
Cégep de Maisonneuve
Cégep de Matane

APPENDIX 6 (cont'd)

ENTITIES OF THE EDUCATION NETWORKS

General and vocational colleges (CEGEPs) (cont'd):
Cégep de Rimouski
Cégep de Rivière-du-Loup
Cégep de Rosemont
Cégep de Saint-Félicien
Cégep de Saintt-Hyacinthe
Cégep de Saint-Jérôme
Cégep de Saint-Laurent
Cégep de Sainte-Foy
Cégep de Sept-Îles
Cégep de Sherbrooke
Cégep de Sorel-Tracy
Cégep de Thetford
Cégep de Trois-Rivières
Cégep de Valleyfield
Cégep de Victoriaville
Cégep du Vieux Montréal
Cégep Édouard-Montpetit
Cégep François-Xavier-Garneau
Cégep Gérald-Godin
Cégep John Abbott /John Abbott College
Cégep Limoilou
Cégep Lionel Groulx
Cégep Marie-Victorin
Cégep Montmorency
Cégep régional de Lanaudière
Cégep Saint-Jean-sur-Richelieu
Champlain Regional College of General and Vocational Education
Collège d'Alma
Collège Dawson / Dawson College
Collège Héritage / Heritage College
Collège Shawinigan
Vanier College of General and Vocational Education

Université du Québec and its constituent universities:
École de technologie supérieure
École nationale d'administration publique
Institut national de la recherche scientifique
Université du Québec
Université du Québec à Chicoutimi
Université du Québec à Montréal
Université du Québec à Rimouski
Université du Québec à Trois-Rivières
Université du Québec en Abitibi-Témiscamingue
Université du Québec en Outaouais
Télé-université

Source : Contrôleur des finances, Appendix 3 – Organizations in the Government's health and social services and education networks, preliminary version of February 18, 2013.

APPENDIX 7

GOVERNMENT CORPORATIONS ACCOUNTED FOR AT THEIR CONSOLIDATION VALUE

Hydro-Québec[1]

Investissement Québec

Loto-Québec

Société des alcools du Québec

Société Innovatech du Grand Montréal

Société Innovatech du Sud du Québec

Société Innovatech Québec et Chaudière-Appalaches

Société Innovatech Régions ressources

[1] This corporation also performs fiduciary duties excluded from the government reporting entity.

PUBLIC SERVICE STAFF LEVEL

1. AUTHORIZED STAFF LEVEL ENVELOPE AND UTILIZED STAFF LEVEL

The total staff level envelope or the total authorized staff level forecast represents the maximum staff level that a department, an agency or a special fund must observe, while the utilized staff level represents the actual full-time equivalent (FTE) utilization.

The staff level appearing in the volume **Annual Expenditure Management Plans of the National Assembly and Persons Appointed by the National Assembly** and the volume **Annual Expenditure Management Plans of the Departments and Agencies** of the 2013-2014 Expenditure Budget corresponds to the total authorized staff level forecast.

Definitions related to the staff level are presented in Appendix 1 of this chapter.

2. VARIATION IN THE AUTHORIZED STAFF LEVEL ENVELOPE

For each fiscal year, the Conseil du trésor determines an authorized staff level envelope for each department and budget-funded agency, including special funds where applicable, as well as for extrabudgetary agencies and agencies performing fiduciary duties having personnel subject to the Public Service Act (chapter F-3.1.1).

DEPARTMENTS, BUDGET-FUNDED AGENCIES AND SPECIAL FUNDS

The total staff level envelope for departments, budget-funded agencies and special funds will be 48,377 FTEs in 2013-2014, up by 1,343 FTEs from the 2012-2013 Expenditure Budget; despite the impact of the non-replacement of one retiring employee out of two, on average, during the 2012-2013 fiscal year. The increase is due to additions of 1,613 FTEs allowed in 2012-2013 and 258 FTEs as of April 1, 2013, which are partially offset by the impact of 528 FTEs retirements.

The increase is spread mainly across the following portfolios:

- A net addition of 781 FTEs to the "Sécurité publique" portfolio, including:
  - 565 FTEs in the Department itself, mainly due to the increased number of inmates in correctional establishments, security in courthouses, new working conditions for correctional services employees and administration of assistance to public safety and fire victims;
  - 177 FTEs to the Sûreté du Québec, essentially for police services in Aboriginal communities and for the implementation and operation of the register of eligible enterprises under the Integrity in Public Contracts Act (2012, chapter 25).

- A net addition of 338 FTEs to the "Transports" portfolio to replace outside resources and improve expertise within the Department while cutting costs at the same time;

- A net addition of 285 FTEs to the "Santé et Services sociaux" portfolio to create the Health and Social Services Information Resources Fund, using employees of the Société de gestion informatique SOGIQUE.

EXTRABUDGETARY AGENCIES AND AGENCIES PERFORMING FIDUCIARY DUTIES HAVING PERSONNEL SUBJECT TO THE PUBLIC SERVICE ACT

Since the beginning of the 2012-2013 fiscal year, the total staff level envelope forecast for extrabudgetary agencies and agencies performing fiduciary duties having personnel subject to the Public Service Act (PSA), increased from 14,974 FTEs to 15,106 FTEs.

This increase of 132 FTEs is mainly due to a net addition of 108 FTEs to Services Québec as the result of a renewal of 129 FTEs for its customer relations centre.

Variation in the Authorized Staff Level Envelope
(FTEs)

	Departments, Budget-funded Agencies and Special Funds[1]	Extrabudgetary Agencies subject to the PSA[2]	**Total**
Total staff level envelope forecast in the 2012-2013 Expenditure Budget	47,034	14,974	**62,008**
Variations:			
Variations during the fiscal year	1,871	288	**2,159**
Impact of retirements	(528)	(156)	**(684)**
	1,343	132	**1,475**
Total Staff Level Envelope Forecast in 2013-2014	**48,377**	**15,106**	**63,483**

[1] The breakdown by portfolio is presented in Appendix 4.

[2] The breakdown by agency is presented in Appendix 5.

3. EVOLUTION IN THE UTILIZED STAFF LEVEL IN 2012-2013

In 2012-2013, the public service utilized staff level, which is presented in Appendix 6, is 64,089 FTEs, an increase of 1,341 FTEs over the 2011-2012 fiscal year. The increase is essentially due to additions to the total authorized staff level during the 2011-2012 and 2012-2013 fiscal years in relation to the needs listed above. The most significant increases are in the "Sécurité publique", "Transports" and "Santé et Services sociaux" portfolios.

APPENDIX 1

GLOSSARY

Utilized staff level:

Number of regular and casual employees, expressed in full-time equivalents (FTEs), actually remunerated.

Total staff level envelope or total authorized staff level forecast:

Maximum number of permanent and casual employees, expressed in FTEs, who can be remunerated. The Conseil du trésor annually sets an authorized staff level envelope for each department, agency and, if applicable, special fund.

Full-time equivalent (FTE):

An FTE represents the ratio between the salary of an employee over the year and the salary of an employee who has worked full time throughout the year.

For example, the FTE of an employee who occupies a full-time position and who worked for the full year is equivalent to 1. The FTE of an employee who worked part-time, reduced hours or for part of the year only, varies between 0 and 1. Lastly, the FTE of an individual who was on unpaid leave of absence for an entire year is equal to 0.

APPENDIX 2

Evolution in the Staff Level of Departments, Budget-funded Agencies and Special Funds[1]

(FTEs)

	Total Authorized Staff Level Forecast[2]		Total Utilized Staff Level Forecast[3]	
	Level	Variation	Level	Variation
2002-2003[4]	48,029	-	50,347	-
2003-2004[4]	49,060	1,031	51,240	893
2004-2005[4]	48,941	(119)	49,872	(1,368)
2005-2006	48,811	(130)	48,756[5]	(1,116)
2006-2007	47,891	(920)	47,653	(1,103)
2007-2008	47,358	(533)	47,141	(512)
2008-2009	47,136	(222)	46,982	(159)
2009-2010	47,272	136	47,145	163
2010-2011	46,974	(298)	46,978	(167)
2011-2012	47,476	502	46,739	(239)
2012-2013	48,647[6]	1,171	47,966[7]	1,227

[1] These figures are presented in accordance with the 2013-2014 budget structure, on a comparable basis.

[2] The total authorized staff level forecast does not take into account the addition of non-recurring staff levels authorized during the fiscal year, nor does it take students and interns into consideration.

[3] The figures are adjusted to take into account the exclusion, in particular, of students, interns and regular personnel on early retirement.

[4] The difference between the total utilized staff level forecast and the total authorized staff level forecast is mainly due to management agreements between the Ministers responsible and the Conseil du trésor, the use of leeway granted for the management of staff levels.

[5] This staff level excludes the impact of the strike days that occurred during the 2005-2006 fiscal year.

[6] This level correspond to the comparative staff level for 2012-2013 presented in Appendix 4.

[7] This level includes a readjustment in order to make the figures comparable to those in the 2011-2012 fiscal year.

APPENDIX 3

Evolution in the Staff Level for Extrabudgetary Agencies and Agencies Performing Fiduciary Duties having personnel subject to the Public Service Act[1]

(FTEs)

	Total Authorized Staff Level Forecast[2]		Total Utilized Staff Level Forecast[3]	
	Level	Variation	Level	Variation
2002-2003[4]	13,763	-	14,997	-
2003-2004[4]	14,250	487	15,673	676
2004-2005[4]	14,539	289	15,694	21
2005-2006[4]	14,553	14	15,496[5]	(198)
2006-2007[4]	14,533	(20)	15,491	(5)
2007-2008	14,725	192	15,573	82
2008-2009	15,489	764	15,725	152
2009-2010	15,347	(142)	15,761	36
2010-2011	15,342	(5)	15,784	23
2011-2012	15,290	(52)	16,009	225
2012-2013	15,277	(13)	16,123[6]	114

[1] These figures are presented in accordance with the 2013-2014 budget structure, on a comparable basis.

[2] The total authorized staff level forecast does not take into account the addition of non-recurring staff level authorized during the fiscal year, nor does it take students and interns into consideration.

[3] The figures are adjusted to take into account the exclusion, in particular, of students, interns and regular personnel on early retirement.

[4] The difference between the total utilized staff level forecast and the total authorized staff level forecast is mainly due to management agreements between the Ministers responsible and the Conseil du trésor, the use of leeway granted for the management of staff levels and the establishment of autonomous service units.

[5] This staff level excludes the impact of the strike days that occurred during the 2005-2006 fiscal year.

[6] This level includes a readjustment in order to make the figures comparable to those in the 2011-2012 fiscal year.

APPENDIX 4

Variation in the Authorized Staff Level Envelope for Departments, Budget-funded Agencies and Special Funds

(FTEs)

	2012-2013			2013-2014		
	2012-2013 Expenditure Budget[1]	Variation	2012-2013 Comparative Staff Level[1]	Impact of Retirements	Other Variations	**2013-2014 Envelope**
National Assembly	610	-	610	-	-	**610**
Persons Appointed by the National Assembly	700	1	701	-	-	**701**
Affaires municipales, Régions et Occupation du territoire	682	13	695	(12)	-	**683**
Agriculture, Pêcheries et Alimentation	1,813	20	1,833	(47)	21	**1,807**
Conseil du trésor et Administration gouvernementale	562	45	607	(10)	15	**612**
Conseil exécutif	708	13	721	(9)	-	**712**
Culture et Communications	369	(1)	368	(10)	(1)	**357**
Développement durable, Environnement, Faune et Parcs	2,438	12	2,450	-	-	**2,450**
Éducation, Loisir et Sport	811	1	812	(18)	-	**794**
Emploi et Solidarité sociale	5,780	33	5,813	(157)	-	**5,656**
Enseignement supérieur, Recherche, Science et Technologie	602	-	602	(14)	-	**588**
Famille	398	(2)	396	(9)	-	**387**
Finances et Économie	1,522	8	1,530	(27)	-	**1,503**
Immigration et Communautés culturelles	1,303	77	1,380	(22)	-	**1,358**
Justice	4,295	74	4,369	(56)	(50)	**4,263**
Relations internationales, Francophonie et Commerce extérieur	630	(7)	623	(8)	-	**615**
Ressources naturelles	3,297	147	3,444	(57)	(1)	**3,386**
Santé et Services sociaux	1,437	307	1,744	(22)	-	**1,722**
Sécurité publique	12,218	773	12,991	(26)	34	**12,999**
Transports	6,050	103	6,153	(5)	240	**6,388**
Travail	809	(4)	805	(19)	-	**786**
TOTAL	**47,034**	**1,613**	**48,647**	**(528)**	**258**	**48,377**

[1] These figures are presented in accordance with the 2013-2014 budget structure, on a comparable basis.

APPENDIX 5

Variation in the Authorized Staff Level Envelope for Extrabudgetary Agencies and Agencies Performing Fiduciary Duties having Personnel subject to the Public Service Act

(FTEs)

	2012-2013 Expenditure Budget[1]	Impact of Retirements	Other Variations	**2013-2014 Fiscal Year**
Affaires municipales, Régions et Occupation du territoire				
Société d'habitation du Québec	365	(6)	7	**366**
Agriculture, Pêcheries et Alimentation				
La Financière agricole du Québec[2]	600	(11)	(1)	**588**
Conseil du trésor et Administration gouvernementale				
Centre de services partagés du Québec	1,933	-	31	**1,964**
Commission administrative des régimes de retraite et d'assurances (CARRA)[2,3]	736	-	61	**797**
Culture et Communications				
Régie du cinéma	45	(1)	1	**45**
Emploi et Solidarité sociale				
Conseil de gestion de l'assurance parentale[2]	16	-	-	**16**
Régie des rentes du Québec[2]	1,106	-	-	**1,106**
Services Québec	529	(21)	129	**637**
Enseignement supérieur, Recherche, Science et Technologie				
Institut de tourisme et d'hôtellerie du Québec	251	(4)	-	**247**
Finances et Économie				
Institut de la statistique du Québec	211	(3)	-	**208**
Justice				
Fonds d'aide aux recours collectifs	4	-	-	**4**
Office des professions du Québec	49	(2)	-	**47**
Santé et Services sociaux				
Régie de l'assurance maladie du Québec	1,446	(16)	2	**1,432**
Transports				
Société de l'assurance automobile du Québec[2]	2,854	(73)	(32)	**2,749**
Travail				
Commission de la santé et de la sécurité du travail (CSST)[2,3]	3,961	-	5	**3,966**
Commission des normes du travail	443	(14)	6	**435**
Régie du bâtiment du Québec	425	(5)	79	**499**
TOTAL	**14,974**	**(156)**	**288**	**15,106**

[1] These figures are presented in accordance with the 2013-2014 budget structure, on a comparable basis.

[2] Agencies performing fiduciary duties.

[3] The total staff level envelope forecast for CARRA and the CSST in 2013-2014 reflects the total utilized staff level in 2012-2013.

APPENDIX 6

PUBLIC SERVICE UTILIZED STAFF LEVEL

The public service staff level comprises personnel working for government departments and agencies, including agencies performing fiduciary duties, subject to the Public Service Act.

For certain budget-funded agencies only, it also includes personnel not subject to the Public Service Act, such as Sûreté du Québec police officers, judges, criminal and penal prosecuting attorneys, as well as personnel of the Commission des droits de la personne et des droits de la jeunesse and the Public Protector.

This staff level does not include students, interns and regular personnel on early retirement.

Breakdown of the Public Service Utilized Staff Level in 2012-2013
(FTEs utilized)

	Personnel subject to the Public Service Act	Personnel not subject to the Public Service Act	**Total**
Departments, Budget-funded Agencies and Special Funds	40,348	7,618	**47,966**
Extrabudgetary Agencies and Agencies Performing Fiduciary Duties	16,123	-	**16,123**
Total	**56,471**	**7,618**	**64,089**

2013-2014 EXPENDITURE BUDGET BREAKDOWN BY MAJOR CATEGORY AND BENEFICIARY

1. EXPENDITURE BREAKDOWN OVERVIEW

For the 2013-2014 fiscal year, the government expenditure budget amounts to $72,391.8 million, of which $63,791.0 million, or 88.1%, is allocated to program spending and $8,600.8 million, or 11.9%, to debt service.

BREAKDOWN OF PROGRAM SPENDING BY CATEGORY

2013-2014 program spending is broken down mainly among the following categories:

- $37,342.9 million, or 58.5%, related to remuneration expenditures;
- $13,994.4 million, or 22.0%, for support expenditures for individuals, municipalities, businesses and other government partners;
- $8,910.3 million, or 14.0%, concerning operating expenditures and other.

2013-2014 Expenditure Budget by Supercategory and Category[1]
(millions of dollars)

	Categories					Total	
	Remuneration	Operating and Other[2]	Capital	Interest	Support	$ million	%
Supercategories							
Remuneration	2,906.6	-	-	-	-	**2,906.6**	4.0
Operating	-	2,430.4	-	-	-	**2,430.4**	3.4
Transfer	34,131.3	6,488.6	2,411.2	1,096.8	13,014.5	**57,142.4**	78.9
Allocation to a Special Fund	305.0	136.0	28.0	7.4	979.9	**1,456.3**	2.0
Doubtful Accounts and Other Allowances	-	155.3	-	-	-	**155.3**	0.2
Savings to be Achieved by Subsidized Consolidated Entities	-	(100.0)	-	-	-	**(100.0)**	(0.1)
Anticipated Lapsed Appropriations	-	(200.0)	-	-	-	**(200.0)**	(0.3)
Program Spending	**37,342.9**	**8,910.3**	**2,439.2**	**1,104.2**	**13,994.4**	**63,791.0**	**88.1**
%	58.5	14.0	3.8	1.7	22.0	**100.0**	
Debt Service	-	-	-	8,600.8	-	**8,600.8**	11.9
Budget Expenditures	**37,342.9**	**8,910.3**	**2,439.2**	**9,705.0**	**13,994.4**	**72,391.8**	**100.0**
Comparatives Expenditures in 2012-2013	36,163.6	8,881.7	2,344.9	9,034.4	14,134.1	70,558.7	

(9 055,0 — Transfer + Allocation to a Special Fund)

[1] The expenditure categories make it possible to present expenditures by type and relative importance. They are shown in Appendix 1. The breakdown of the expenditure budget by major category is presented by portfolio in Appendix 2.

[2] For 2012-2013, this also includes unexpended appropriations.

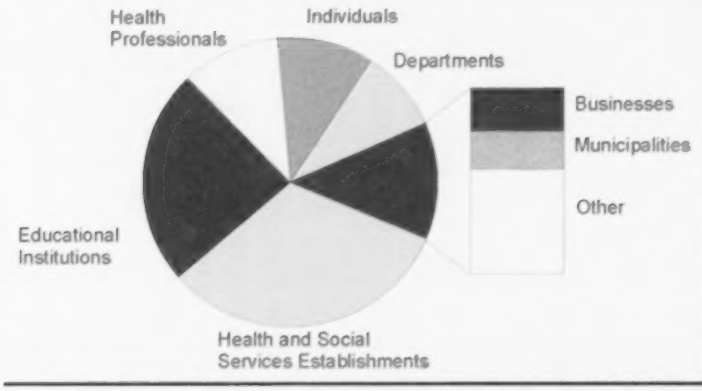
BREAKDOWN OF PROGRAM SPENDING BY BENEFICIARY

The main beneficiaries of program spending are health and social services establishments, with $20,504.0 million, and educational institutions, with $15,473.4 million; together, they account for 56.4% of total program spending.

The balance of the program spending, $27,813.6 million, is divided among the following beneficiaries:

- $6,956.2 million, or 10.9%, for health professionals;
- $6,603.7 million, or 10.3%, for individuals;
- $5,968.8 million, or 9.3%, for the departments;
- $8,284.9 million, or 13.1%, for spending allocated to various other beneficiaries, such as businesses, municipalities, non-profit organizations, and government corporations and agencies.

2013-2014 Program Spending by Beneficiary[1]



	$ million	%
Health and Social Services Establishments	20,504.0	32.1
Educational Institutions	15,473.4	24.3
Health Professionals	6,956.2	10.9
Individuals	6,603.7	10.3
Departments	5,968.8	9.3
Businesses	2,027.6	3.2
Municipalities	1,695.2	2.7
Other[2]	4,562.1	7.2
Total	**63,791.0**	**100.0**

[1] Appendix 3 presents the breakdown of expenditures by beneficiary for each portfolio.

[2] Including non-profit organizations, and government corporations and agencies.

2. REMUNERATION EXPENDITURES

For the 2013-2014 fiscal year, remuneration expenditures are $37,342.9 million, broken down as follows:

- 39.1% for health and social services establishments;
- 32.1% for educational institutions;
- 18.6% for health professionals;
- 10.2% for departmental staff and other beneficiaries.

An overall increase of $1,179.3 million is forecast for remuneration expenditures, divided among the following sectors:

- An increase of $951.0 million is forecast in the "Santé et Services sociaux" portfolio, mainly attributable to the increases in remuneration for health and social services network staff and for health professionals, as well as the variation in employer contributions;
- Growth of $220.6 million is forecast in the "Éducation, Loisir et Sport" portfolio, mainly explained by the progression of staff salaries in the education network and by the impact of the government offer within the context of the renewal of collective agreements;
- Growth of $42.4 million is forecast in the "Enseignement supérieur, Recherche, Science et Technologie" portfolio, mainly explained by the progression of staff salaries in the higher education networks and by the salary indexations stipulated in the collective agreements;
- In other departments and for other beneficiaries, the decrease of $34.7 million is essentially due to the "Persons Appointed by the National Assembly" portfolio, because of the non-recurrence of expenditures for holding the general election on September 4, 2012.

2013-2014 Forecast Remuneration Expenditures by Beneficiary[1]
(millions of dollars)

	Salaries	Employer Contributions			Total	
		Retirement Plans	Other	Subtotal	$ million	%
Santé et Services sociaux						
Department	90.6	-	8.9	8.9	**99.5**	0.3
Health and Social Services Establishments	12,408.0	754.2	1,446.0	2,200.2	**14,608.2**	39.1
Health Professionals	6,956.2	-	-	-	**6,956.2**	18.6
Other Beneficiaries	137.2	-	4.8	4.8	**142.0**	0.4
	19,592.0	754.2	1,459.7	2,213.9	**21,805.9**	58.4
Éducation, Loisir et Sport						
Department	59.1	-	6.7	6.7	**65.8**	0.2
Educational Institutions	6,655.6	857.3	651.9	1,509.2	**8,164.8**	21.8
	6,714.7	857.3	658.6	1,515.9	**8,230.6**	22.0
Enseignement supérieur, Recherche, Science et Technologie						
Department	61.1	-	6.3	6.3	**67.4**	0.2
Educational Institutions	3,252.2	152.0	457.2	609.2	**3,861.4**	10.3
Other Beneficiaries	29.2	-	4.0	4.0	**33.2**	0.1
	3,342.5	152.0	467.5	619.5	**3,962.0**	10.6
Other Beneficiaries						
Departments	2,398.6	327.9	252.5	580.4	**2,979.0**	8.0
Other Beneficiaries	307.0	20.8	37.6	58.4	**365.4**	1.0
	2,705.6	348.7	290.1	638.8	**3,344.4**	9.0
Total	**32,354.8**	**2,112.2**	**2,875.9**	**4,988.1**	**37,342.9**	**100.0**
Comparatives Expenditures in 2012-2013	31,257.6	2,087.2	2,818.8	4,906.0	36,163.6	

[1] Includes appropriations for the "Remuneration" supercategory, and the "Remuneration" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

3. OPERATING EXPENDITURES

Operating expenditures amount to $9,055.0 million in 2013-2014 and break down as follows:

- $4,625.6 million, or 51.1%, for health and social services establishments, and $1,429.9 million, or 15.8%, for educational institutions;
- $2,566.4 million, or 28.3%, allocated to the departments, and $433.1 million, or 4.8%, allocated to other beneficiaries.

In 2013-2014, operating expenditures are down $296.4 million compared to 2012-2013. The decrease is mainly due to the following variations:

- In the "Santé et Services sociaux" portfolio, the decrease of $122.7 million results essentially from the abolition of the rule that an innovative drug must be reimbursed at its full price for 15 years after its entry on the list of medications, which terminates the government contribution to the Prescription Drug Insurance Fund;
- In the "Éducation, Loisir et Sport" portfolio, the decrease of $116.4 million results mainly from refocusing of the equalization program, as announced in the 2013-2014 Budget Speech.

The operating expenditures of the budget-funded departments and agencies are $2,566.4 million, down $58.1 million from 2012-2013. This can be explained, in particular, by the non-recurrence of the expenditures for holding the general election on September 4, 2012 in the "Persons Appointed by the National Assembly" portfolio, and by an adjustment of the maintenance budgets and a reduction of the administrative expenditures in the "Transports" portfolio.

2013-2014 Forecast Operating Expenditures by Beneficiary
(millions of dollars)

	Operating [1]	Transfer		Total	
		Networks	Other	$ million	%
Santé et Services sociaux					
Department	100.9	-	-	**100.9**	1.1
Assistance to Health and Social Services Establishments	-	4,625.6	-	**4,625.6**	51.1
Other Beneficiaries	-	-	192.1	**192.1**	2.1
	100.9	4,625.6	192.1	**4,918.6**	54.3
Éducation, Loisir et Sport					
Department	69.1	-	-	**69.1**	0.8
Assistance to Educational Institutions	-	615.0	-	**615.0**	6.8
	69.1	615.0	-	**684.1**	7.6
Enseignement supérieur, Recherche, Science et Technologie					
Department	13.2	-	-	**13.2**	0.1
Assistance to Educational Institutions	-	814.9	-	**814.9**	9.0
Other Beneficiaries	-	-	15.4	**15.4**	0.2
	13.2	814.9	15.4	**843.5**	9.3
Other					
Departments	2,383.2	-	-	**2,383.2**	26.3
Other Beneficiaries	-	-	225.6	**225.6**	2.5
	2,383.2	-	225.6	**2,608.8**	28.8
Total	2,566.4	6,055.5	433.1	**9,055.0**	**100.0**
Comparatives Expenditures in 2012-2013	2,624.5	6,125.5	601.4	9,351.4	

[1] Including the expenditures of the "Operating" supercategory and the "Operating" category of the "Allocation to a Special Fund" supercategory.

4. CAPITAL EXPENDITURES

Forecast capital expenditures increase by $94.3 million, from $2,344.9 million in 2012-2013 to $2,439.2 million in 2013-2014.

Capital expenditures are allocated to the three types of intervention used by the Government: repayment of principal, subsidies for fixed assets, and capital expenditures of special funds.

EXPENDITURES FOR REPAYMENT OF PRINCIPAL

In 2013-2014, expenditures for repayment of principal on subsidized debt represent 91.8% of total capital expenditures.

These expenditures are $2,239.7 million in 2013-2014, compared to $2,145.8 million in 2012-2013. This represents an increase of $93.9 million, which is mainly explained by a rise in authorized investments in the health and social services network and the education networks, and in those related to research projects. This rise is offset by a decrease in the "Affaires municipales, Régions et Occupation du territoire" portfolio, since the Société d'habitation du Québec has other funding sources, including federal funds and deferred contributions.

SUBSIDIES FOR FIXED ASSETS

Subsidies for fixed assets account for 7.1% of total capital expenditures in 2013-2014.

These subsidies amounted to $171.5 million in 2013-2014 compared to $165.4 million in 2012-2013, an increase of $6.1 million. This variation is mainly attributable to an increase in the "Affaires municipales, Régions et Occupation du territoire" portfolio for the debt service associated with municipal infrastructure programs funded from the Québec Infrastructures Plan (QIP), which is offset by the decrease in the needs related to the amounts allocated to liquid manure storage structures under the Prime-Vert program in the "Agriculture, Pêcheries et Alimentation" portfolio and by the adjustment of assistance to the development of the Route Verte and assistance to rail transportation in the "Transports" portfolio.

These subsidies are primarily intended for educational institutions, businesses and other beneficiaries.

SPECIAL FUND CAPITAL EXPENDITURES

The capital expenditures for which the departments allocate money to special funds represent 1.1% of aggregate capital expenditures in 2013-2014. Thus, the departments, through their special funds, are the sole beneficiaries of these expenditures.

These expenditures are $28.0 million in 2013-2014, compared to $33.7 million in 2012-2013, a reduction of $5.7 million.

2013-2014 Forecast Capital Expenditures by Beneficiary[1]

(millions of dollars)

	Special Funds	Subsidized Fixed Assets		Total	
		Repayment of Principal	Subsidies for Fixed Assets	$ million	%
Santé et services sociaux					
Health and Social Services Establishments	-	650.1	8.2	**658.3**	27.0
Other Beneficiaries	-	-	3.0	**3.0**	0.1
	-	650.1	11.2	**661.3**	27.1
Éducation, Loisir et Sport					
Educational Institutions	-	510.9	38.9	**549.8**	22.5
Enseignement supérieur, Recherche, Science et Technologie					
Educational Institutions	-	451.9	20.3	**472.2**	19.4
Other Beneficiaries	-	25.0	1.7	**26.7**	1.1
	-	476.9	22.0	**498.9**	20.5
Affaires municipales, Régions et Occupation du territoire					
Municipalities	-	267.9	-	**267.9**	11.0
Other Beneficiaries	-	121.1	68.7	**189.8**	7.8
	-	389.0	68.7	**457.7**	18.8
Other					
Departments	28.0	-	-	**28.0**	1.1
Businesses	-	3.9	16.4	**20.3**	0.8
Municipalities	-	58.0	3.0	**61.0**	2.5
Other Beneficiaries	-	150.9	11.3	**162.2**	6.7
	28.0	212.8	30.7	**271.5**	11.1
Total	**28.0**	**2,239.7**	**171.5**	**2,439.2**	**100.0**
%	1.1	91.8	7.1	100.0	
Comparatives Expenditures in 2012-2013	33.7	2,145.8	165.4	2,344.9	

[1] Includes expenditures in the "Capital" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

5. INTEREST EXPENDITURES

For the 2013-2014 fiscal year, interest expenditures assumed by the Government amount to $9,705.0 million, compared to $9,034.4 million in 2012-2013.

INTEREST ON THE DEBT OF THE GENERAL FUND OF THE CONSOLIDATED REVENUE FUND

The 2013-2014 expenditures allocated to debt service are $8,600.8 million, a $684.1-million increase over 2012-2013.

This growth is due to the projected increase in interest rates, growth of debt and the impact of the returns of the Caisse de dépôt et placement du Québec on the income of the Retirement Plans Sinking Fund (this income is applied against the interest ascribed to the retirement plans).

INTEREST ON THE DEBT ATTRIBUTABLE TO PROGRAM SPENDING

Interest on the debt attributable to program spending decreased by $13.5 million in 2013-2014, to $1,104.2 million.

Most of the portfolios under consideration show an increase, which is explained by a forecast increase in interest rates. However, this increase is offset, in particular, by a decrease caused by the fact, for other portfolios, that many loans are coming due and are refinanced at a lower interest rate than for the previous period.

2013-2014 Forecast Interest Expenditures by Beneficiary
(millions of dollars)

	Subsidized Debt and Other[1]	Government Debt	Total	
			$ million	%
Santé et Services sociaux				
Health and Social Services Establishments	320.9	-	**320.9**	29.1
Éducation, Loisir et Sport				
Educational Institutions	262.8	-	**262.8**	23.8
Enseignement supérieur, Recherche, Science et Technologie				
Educational Institutions	204.4	-	**204.4**	18.5
Other Beneficiaries	5.6	-	**5.6**	0.5
	210.0	-	**210.0**	19.0
Affaires municipales, Régions et Occupation du territoire				
Municipalities	113.0	-	**113.0**	10.2
Other Beneficiaries	65.0	-	**65.0**	5.9
	178.0	-	**178.0**	16.1
Other				
Municipalities	7.4	-	**7.4**	0.7
Other Beneficiaries	125.1	-	**125.1**	11.3
	132.5	-	**132.5**	12.0
Program Spending	1,104.2	-	**1,104.2**	100.0
Debt Service				
Direct Debt	-	5,334.8	**5,334.8**	
Retirement Plans Account	-	3,287.0	**3,287.0**	
Future Employee Benefits and Other	-	(21.0)	**(21.0)**	
	-	8,600.8	**8,600.8**	
Total	**1,104.2**	**8,600.8**	**9,705.0**	
Comparatives Expenditures in 2012-2013	1,117.7	7,916.7	9,034.4	

[1] Including the expenditures in the "Interest" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

6. SUPPORT EXPENDITURES

Support expenditures encompass support and assistance programs intended mainly for individuals, non-profit organizations, businesses and municipalities. Nearly half the support expenditures are disbursed to individuals.

Support expenditures amount to $13,994.4 million in 2013-2014, down $139.7 million from 2012-2013, including:

- In the "Affaires municipales, Régions et Occupation du territoire" portfolio, a decrease of $51.3 million, which is attributable to the reduction of the amount allocated to the Regional Development Fund and the expiry of certain support measures for the regions, as well as the decrease in the amounts transferred to Société d'habitation du Québec, since it uses other funding sources, including federal funds and deferred contributions;

- In the "Conseil exécutif" portfolio, a decrease of $21.4 million, which is explained mainly by changes in the agreements made with the Aboriginal nations and communities and by the carry-forward of payments related to support programs for the metropolitan region;

- In the "Éducation, Loisir et Sport" portfolio, growth of $26.1 million, which is attributable mainly to the indexation of school transportation costs and the addition of extra budgets announced in the 2012-2013 Budget Speech for the development of recreation and sports;

- In the "Emploi et Solidarité sociale" portfolio, a decrease of $38.3 million, which is explained mainly by the anticipated decrease in the clientele for last-resort financial assistance programs and by optimization measures generating savings in employment assistance;

- In the "Famille" portfolio, an increase of $56.6 million, which is mainly attributable to the costs of creation of new reduced-contribution childcare places in 2013-2014, the increase in salary costs and other benefits resulting from negotiations of the collective agreements with staff in childcare centres and from the costs of the agreements negotiated with the associations representing home day care providers;

- In the "Finances et Économie" portfolio, a decrease of $62.1 million, which is explained essentially by revision of the assistance granted to businesses, including government mandates, and by reassessment of the priorities regarding initiatives concerning revenues;

- In the "Persons Appointed by the National Assembly" portfolio, a decrease of $12.9 million, which is explained by the non-recurrence of the expenditures involved in holding the general election on September 4, 2012;

- In the "Relations internationales, Francophonie et Commerce extérieur" portfolio, a decrease of $13.6 million, which is explained essentially by a repositioning of the export program, a restructuring of the payments to the Francophonie agencies and a revision of the funding of Les Offices jeunesse internationaux du Québec;

- In the "Ressources naturelles" portfolio, a decrease of $21.1 million, which is explained mainly by the five-year funding plan for the "Forest" sector, which forecasts a decrease in funding by budget appropriations, offset by an increase in funding by royalties;

- In the "Santé et Services sociaux" portfolio, a $60.3-million increase, which is due, in particular, to the increase in interprovincial rates and volumes of activity regarding hospitalization insurance outside Québec, to the increase in the budget for pre-hospital emergency services, and to the higher cost of drugs covered by the public prescription drug insurance plan;

- In the "Transports" portfolio, a decrease of $16.5 million, which is explained, in particular, by an adjustment of assistance to the local road network and a change to the schedule of payments for assistance to adapted transportation for handicapped persons.

2013-2014 Forecast Support Expenditures by Beneficiary
(millions of dollars)

	Transfer	Allocation to a Special Fund	Total	
			$ million	%
Santé et Services sociaux				
Health and Social Services Establishments	260.7	-	**260.7**	1.9
Individuals	2,398.9	-	**2,398.9**	17.1
Other Beneficiaries	891.9	-	**891.9**	6.4
	3,551.5	-	**3,551.5**	25.4
Éducation, Loisir et Sport				
Educational Institutions	352.2	-	**352.2**	2.5
Individuals	5.0	-	**5.0**	-
Other Beneficiaries	120.9	-	**120.9**	0.9
	478.1	-	**478.1**	3.4
Enseignement supérieur, Recherche, Science et Technologie				
Educational Institutions	71.3	-	**71.3**	0.5
Individuals	655.0	-	**655.0**	4.7
Other Beneficiaries	90.3	-	**90.3**	0.6
	816.6	-	**816.6**	5.8
Emploi et Solidarité sociale				
Educational Institutions	-	47.5	**47.5**	0.4
Individuals	2,966.5	214.9	**3,181.4**	22.7
Other Beneficiaries	65.9	468.7	**534.6**	3.8
	3,032.4	731.1	**3,763.5**	26.9
Famille				
Businesses	455.1	-	**455.1**	3.3
Individuals	0.1	-	**0.1**	-
Other Beneficiaries	1,891.6	-	**1,891.6**	13.5
	2,346.8	-	**2,346.8**	16.8
Other				
Businesses	899.7	129.9	**1,029.6**	7.4
Municipalities	1,159.0	26.8	**1,185.8**	8.5
Individuals	284.8	-	**284.8**	2.0
Other Beneficiaries	445.6	92.1	**537.7**	3.8
	2,789.1	248.8	**3,037.9**	21.7
Total	**13,014.5**	**979.9**	**13,994.4**	**100.0**
Comparatives Expenditures in 2012-2013	13,076.4	1,057.7	14,134.1	

7. EXPENDITURES RELATED TO PROVISIONS FOR DOUBTFUL ACCOUNTS AND OTHER ALLOWANCES

Expenditures related to provisions for doubtful accounts and other allowances reflect variations in the provisions for doubtful accounts, the provisions for losses on financial interventions guaranteed by the Government and the provisions for losses on equity investments.

For the 2013-2014 fiscal year, these expenditures are up $10.4 million to $155.3 million:

- Expenditures attributable to variation in provisions for doubtful accounts remain stable at $16.9 million;
- Expenditures related to other allowances are $138.4 million in 2013-2014, a $10.5-million increase over 2012-2013. This increase occurs essentially in the "Finances et Économie" portfolio and is explained mainly by the fact that a larger proportion of financial assistance to businesses will continue to be paid in the form of repayable contributions.

2013-2014 Expenditures Related to Provisions for Doubtful Accounts and Other Allowances
(millions of dollars)

	Doubtful Accounts	Other Allowances	**Total**
Enseignement supérieur, Recherche, Science et Technologie	6.0	-	**6.0**
Finances et Économie	-	137.0	**137.0**
Other Departments	10.9	1.4	**12.3**
Total	16.9	138.4	**155.3**
Comparatives Expenditures in 2012-2013	17.0	127.9	144.9

APPENDIX 1

NATURE OF THE EXPENDITURE CATEGORIES CONSIDERED IN THIS CHAPTER

Remuneration

Remuneration expenditures encompass the fees of health professionals and the salaries of employees of the health and social services network, the education networks and the public service, employer contributions to retirement plans, and employer contributions paid to the various established government plans and group insurance plans.

Operating

Operating and other expenditures include the support and administration expenditures of departments and agencies, including the Contingency Fund, those of the health and social services network and those of the education networks. Also included are the expenditures related to depreciation of fixed assets of departments and agencies, including information resources.

Capital

Capital expenditures include subsidized fixed assets and allocations to special funds to meet the commitments associated with their fixed assets. The Government subsidizes the cost of beneficiaries' fixed assets or repayment of the principal of loans contracted by its partners, as the case may be.

Expenditures for repayment of principal cover the funding of the Government's share with respect to the fixed assets subsidized by debt service. This type of intervention applies to capital expenditures by educational institutions, by health and social services establishments, by municipalities for public transportation and water treatment facilities, and by cultural institutions for cultural facilities.

For these sectors, completed capital projects are financed by long-term borrowing. The repayment schedule may extend over a 25-year period in some cases. To cover its share, the Government undertakes to repay all or part of the principal.

Interest

Interest expenditures include expenditures allocated to service subsidized debt. These are accounted for in program spending and in expenditures to pay interest on government debt.

Support

Support expenditures include various other subsidies intended to provide different forms of financial assistance to individuals, businesses, government and parapublic agencies, and to other government partners.

2013-2014 Expenditure Budget Breakdown by Major Category

(millions of dollars)

APPENDIX 2

	Remuneration	Operating and Other[1]	Capital	Interest	Support	Total
National Assembly	88.0	31.4	-	-	0.1	119.5
Persons Appointed by the National Assembly	54.5	22.7	-	-	5.2	82.4
Affaires municipales, Régions et Occupation du territoire	71.0	36.2	457.7	178.0	824.8	1,567.7
Agriculture, Pêcheries et Alimentation	163.1	87.2	16.5	0.2	794.9	1,061.9
Conseil du trésor et Administration gouvernementale	416.5	536.4	-	0.5	1.1	954.5
Conseil exécutif	65.8	38.4	34.8	24.7	387.4	551.1
Culture et Communications	149.9	95.7	108.5	52.4	224.5	631.0
Développement durable, Environnement, Faune et Parcs	135.1	83.9	22.4	10.1	21.6	273.1
Éducation, Loisir et Sport	8,230.6	684.1	549.8	262.8	478.1	10,205.4
Emploi et Solidarité sociale	294.3	151.1	15.4	0.9	3,763.5	4,225.2
Enseignement supérieur, Recherche, Science et Technologie	3,962.0	849.5	498.9	210.0	816.6	6,337.0
Famille	30.3	57.6	24.7	15.0	2,346.8	2,474.4
Finances et Économie	160.0	226.5	16.9	15.5	294.2	713.1
Immigration et Communautés culturelles	78.0	203.8	-	-	45.5	327.3
Justice	450.6	212.1	0.5	-	148.3	811.5
Relations internationales, Francophonie et Commerce extérieur	54.1	33.1	-	-	34.3	121.5
Ressources naturelles	166.8	138.0	1.8	3.2	95.3	405.1
Santé et Services sociaux	21,805.9	4,918.7	661.3	320.9	3,551.5	31,258.3
Sécurité publique	793.8	365.8	6.2	0.1	65.4	1,231.3
Transports	151.4	429.1	23.8	9.9	94.8	709.0
Travail	21.2	9.0	-	-	0.5	30.7
Savings to be Achieved by Subsidized Consolidated Entities	-	(100.0)	-	-	-	(100.0)
Anticipated Lapsed Appropriations	-	(200.0)	-	-	-	(200.0)
Program Spending	**37,342.9**	**8,910.3**	**2,439.2**	**1,104.2**	**13,994.4**	**63,791.0**
Debt Service	-	-	-	8,600.8	-	8,600.8
Budget Expenditures	**37,342.9**	**8,910.3**	**2,439.2**	**9,705.0**	**13,994.4**	**72,391.8**

[1] Including Doubtful Accounts and Other Allowances.

2013-2014 Program Spending Breakdown by Beneficiary

(millions of dollars)

APPENDIX 3

	Departments	Health and Social Services Establishments	Educational Institutions	Individuals[1]	Municipalities	Businesses	Other[2]	Total
National Assembly	119.4	-	-	-	-	-	0.1	119.5
Persons Appointed by the National Assembly	77.2	-	-	-	-	-	5.2	82.4
Affaires municipales, Régions et Occupation du territoire	79.5	0.3	8.0	173.3	1,062.2	23.2	221.2	1,567.7
Agriculture, Pêcheries et Alimentation	193.0	-	7.8	-	-	784.8	76.3	1,061.9
Conseil du trésor et Administration gouvernementale	930.8	1.8	20.8	-	-	-	1.1	954.5
Conseil exécutif	94.0	0.2	12.5	-	294.9	13.2	136.3	551.1
Culture et Communications	59.3	-	1.5	13.6	61.9	46.7	448.0	631.0
Développement durable, Environnement, Faune et Parcs	219.0	-	1.8	-	12.8	-	39.5	273.1
Éducation, Loisir et Sport	134.9	2.6	9,944.6	5.0	-	-	118.3	10,205.4
Emploi et Solidarité sociale	459.5	0.1	47.5	3,181.4	25.1	146.5	365.1	4,225.2
Enseignement supérieur, Recherche, Science et Technologie	86.6	23.8	5,424.2	655.0	-	4.7	142.7	6,337.0
Famille	55.8	-	0.2	0.1	1.0	455.1	1,962.2	2,474.4
Finances et Économie	333.6	1.5	2.7	-	64.6	148.7	162.0	713.1
Immigration et Communautés culturelles	281.8	-	0.4	18.3	2.1	1.7	23.0	327.3
Justice	558.9	-	-	145.1	-	-	107.5	811.5
Relations internationales, Francophonie et Commerce extérieur	85.3	-	0.8	1.1	-	8.9	25.4	121.5
Ressources naturelles	307.2	-	-	-	21.2	30.4	46.3	405.1
Santé et Services sociaux	200.4	20,473.7	-	9,355.1	2.4	346.2	880.5	31,258.3
Sécurité publique	1,159.4	-	-	1.4	60.4	-	10.1	1,231.3
Transports	502.9	-	0.6	10.5	86.6	17.5	90.9	709.0
Travail	30.3	-	-	-	-	-	0.4	30.7
Savings to be Achieved by Subsidized Consolidated Entities	-	-	-	-	-	-	(100.0)	(100.0)
Anticipated Lapsed Appropriations	-	-	-	-	-	-	(200.0)	(200.0)
Program Spending	**5,968.8**	**20,504.0**	**15,473.4**	**13,559.9**	**1,695.2**	**2,027.6**	**4,562.1**	**63,791.0**

[1] Including assistance to individuals and health professionals.

[2] Including non-profit organizations and government corporations and agencies.

ENVIRONMENTAL LIABILITY

1. ADOPTION OF THE ACCOUNTING POLICY

In 2007, the Gouvernement du Québec adopted a new accounting policy in relation to environmental liability. Pursuant to that policy, the obligations resulting from the remediation of contaminated land under the Government's responsibility, or probably under its responsibility, are recorded as an environmental liability as soon as contamination occurs or as soon as the Government is informed of it.

Given the difficulties inherent in evaluating this liability, the policy provided for a transition period ending March 31, 2011, during which the Government's obligations recorded as existing as at March 31, 2006 were applied against the accumulated deficits. It should be noted that for the health and social services network and the education networks, the contamination must have occurred before March 31, 2008.

2. ESTABLISHING ENVIRONMENTAL LIABILITY

A provision for environmental liability has been included in the "Conseil du trésor et Administration gouvernementale" portfolio since the 2006-2007 fiscal year in order to provide for payment of the remediation costs of contaminated lands existing as at March 31, 2006 (March 31, 2008 for the networks) and for which the Government assumes actual or probable liability.

For this purpose, the departments and public agencies concerned keep a permanent up-to-date inventory of the contaminated lands for which they are responsible. The information is recorded in separate files for each land, following the instructions of the Contrôleur des finances. The inventory of lands and the estimated costs of decontamination are updated on an annual basis so that the environmental liability variations can be taken into account.

In accordance with the accounting policy, annual variations have been imputed to the Government's accumulated deficits as at March 31, 2011, when the transition period ended. Starting with the 2011-2012 fiscal year, the annual variations are imputed to the current results of the fiscal year.

According to the Public Accounts, the Government's environmental liability as at March 31, 2012 was $3,145 million, of which $2,093 million was for lands for which it is responsible and $1,052 million was for lands for which it is likely to be responsible. Most of these lands are under the responsibility of the Ministère des Ressources naturelles and the Ministère du Développement durable, de l'Environnement, de la Faune et des Parcs.

Evolution of Environmental Liability
(millions of dollars)

	March 31, 2007	March 31, 2008	March 31, 2009	March 31, 2010	March 31, 2011	March 31, 2012
Environmental Liability	463	789	931	1,776	3,169	3,145

3. CONTAMINATED LAND REMEDIATION PLAN

The Government intends to tighten up its management of environmental liability, and announced in its 2012-2013 Budget the implementation of the contaminated land remediation plan, with the objective of reducing its environmental liability for lands for which it is reponsible by 50% over ten years; this would lead to a reduction of over $1,000 million by 2021-2022.

As part of the plan, the Secrétariat du Conseil du trésor asked all departments and agencies concerned to sent it an accounting of the work done during the 2011-2012 fiscal year for the contaminated lands for which they are responsible and a three-year plan of the decontamination work planned for 2012-2013 to 2014-2015. The Conseil du trésor did an accounting of the planning and follow-up of the work done by the departments and agencies concerned.

For the 2011-2012 fiscal year, studies on soil characterization and decontamination work worth $44.7 million were carried out on over 1,000 lands for which the Government is responsible for remediation. These lands are mainly under the responsibility of the Ministère des Ressources naturelles and the Ministère du Développement durable, de l'Environnement, de la Faune et des Parcs.

For 2012-2015, the remediation work forecast in the three-year plans submitted by the departments and agencies concerned will amount to $661.1 million, which accounts for 21% of the overall environmental liability estimated at $3,145 million as at March 31, 2012.

In addition, during 2012-2013, a permanent coordinating committee was created to bring together all the stakeholders concerned with environmental liability and encourage them to work together on the various issues, concerns and orientations that are related to environmental liability.

2011-2012 Accounting and 2012-2015 Planning of Remediation Work
(millions of dollars)

	2011-2012 Accounting	2012-2015 Three-year Planning			
		2012-2013	2013-2014	2014-2015	Total
Total Work	44.7	141.2	189.0	330.9	661.1

APPENDIX 1

ACCOUNTING POLICY AND DIRECTIVES

The accounting policy adopted by the Conseil du trésor reads:

> "The obligations resulting from the remediation of contaminated land under the Government's responsibility, or probably under its responsibility, are recorded as environmental liabilities as soon as contamination occurs or as soon as the Government is informed. An environmental liability includes the estimated cost of contaminated land management and remediation. The cost evaluation is based on the best information available and is revised annually.
>
> Given the difficulties inherent in evaluating this liability, the Government's obligations, which are recognized until March 31, 2011 for contaminated land existing as at March 31, 2006, are applied against the accumulated deficit."

For the health and social services network and the education networks, the contamination must have occurred before March 31, 2008.

The Contrôleur des finances has also issued general directives on the application of this accounting policy to the departments and public agencies. The directives include the following:

Definitions

Environmental liability: the Government's obligation to third parties (population, parties to the contract, etc.) to remediate contaminated land. The Government's obligation may result from an actual or potential liability.

Such liabilities are in relation to contaminated land, and include buildings, infrastructure, equipment or containers for hazardous materials. Environmental liability do not include the remediation of buildings or equipment that present a danger that does not result from current or prior contamination of the soil, such as buildings insulated with products that contain asbestos.

Land: any location that is or has been used for mining, industrial, commercial or agricultural activities or residential, institutional recreational or public purposes. The word "land" includes the soil, underground and surface water, mining residue and residual materials. It also includes buildings, equipment, infrastructure and openings used for activities conducted on such land.

Contaminated land: land where the concentration of contaminants exceeds the levels set out in applicable legislation, regulations, policies and directives, or land that threatens immediate or future danger to the health or well-being of humans, public safety or the environment.

Remediation: measures that have been implemented to protect humans, the environment in general and property. Remediation consists of eliminating or controlling the contamination so that the land can be safely reused, or restoring it to a state that complies with applicable legislation, regulations, policies and directives. Remediation of land also means the redevelopment, restoration and protection of mining sites as prescribed by the Mining Act (chapter M-13.1).

APPENDIX 1 (cont'd)

Criteria for recognition and government responsibility

Environmental liability has to be recognized during the fiscal year in which:

- It is determined that the land is contaminated, or is likely to be contaminated, and as soon as the Government has been informed; and
- It has been determined that the Government is responsible or is certain or likely to assume the costs of remediating such contaminated land; and
- The cost of such remediation can be reasonably estimated.

The responsibility of the Government depends upon the Government assuming the costs of remediation of contaminated land. This does not necessarily mean that the Government thereby legally acknowledges liability for the contamination itself.

The Government's responsibility for remediating contaminated land may be actual or potential. Potential responsibility may be likely, not very likely or indeterminable.

The Government is actually responsible when it has been clearly established and there is no way for the Government to avoid the obligation of remediating the contaminated land.

When the responsibility is determined to be potential, there is some doubt as to the existence of a government responsibility to remediate the land; this may arise in connection with identifying who caused the contamination, or when that entity is known but does not assume its responsibilities with regard to remediating the contaminated land, and the Government is therefore obliged to assume them.

Determining whether responsibility is potential or not depends on the likelihood that some future event will confirm the Government's responsibility for assuming the remediation costs. Potential responsibility is likely when there are strong presumptions that the person who is responsible for decontamination will not be able to do the remediation work.

Environmental liability is recorded for contaminated land when the Government is actually responsible or when there is likely potential responsibility.

Measurement

Environmental liability includes all costs directly related to the remediation of contaminated land such as:

- Costs of studies, plans and specifications;
- Cleanup costs (equipment and manpower);
- Costs of moving and disposal of equipment, contaminated property or contaminants;
- Costs of dismantling, abandoning or closing facilities;
- Costs for follow-up and maintenance resulting from decontamination after land has been remediated.

Environmental liability must be revised annually.

APPENDICES

APPENDIX A
2013-2014 EXPENDITURE BUDGET BY MISSION

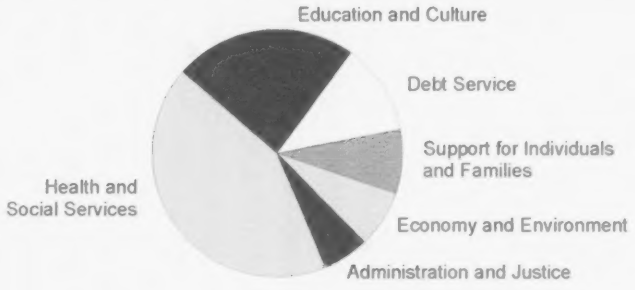
Government budget expenditures are broken down into six major government missions, namely: Health and Social Services, Education and Culture, Economy and Environment, Support for Individuals and Families, Administration and Justice, and Debt Service.

Three missions account for more than three quarters of budget expenditures:

- The Health and Social Services mission is 42.9% of budget expenditures;
- The Education and Culture mission, representing 23.6% of budget expenditures;
- The Debt Service mission, which accounts for 11.9% of budget expenditures.

2013-2014 Expenditure Budget – Breakdown by Mission[1]

	%
Health and Social Services	42.9
Education and Culture	23.6
Debt Service	11.9
Support for Individuals and Families	8.4
Economy and Environment	7.3
Administration and Justice	5.9
Total	**100.0**



[1] Excluding anticiped lapsed appropriations and savings to be achieved by subsidized consolidated entities.

2013-2014 Expenditures by Portfolio and Mission

(millions of dollars)

Portfolios	Missions						
	Health and Social Services	Education and Culture	Economy and Environment	Support for Individuals and Families	Administration and Justice	Debt Service	Total
National Assembly	-	-	-	-	119.5	-	**119.5**
Persons Appointed by the National Assembly	-	-	-	-	82.4	-	**82.4**
Affaires municipales, Régions et Occupation du territoire	-	-	865.2	-	702.5	-	**1,567.7**
Agriculture, Pêcheries et Alimentation	-	-	1,061.9	-	-	-	**1,061.9**
Conseil du trésor et Administration gouvernementale	-	-	-	-	954.5	-	**954.5**
Conseil exécutif	-	-	180.8	-	370.3	-	**551.1**
Culture et Communications	-	631.0	-	-	-	3.8	**634.7**
Développement durable, Environnement, Faune et Parcs	-	-	273.1	-	-	-	**273.1**
Éducation, Loisir et Sport	-	10,205.4	-	-	-	-	**10,205.4**
Emploi et Solidarité sociale	-	-	817.4	3,407.8	-	-	**4,225.2**
Enseignement supérieur, Recherche, Science et Technologie	-	5,974.3	362.7	-	-	-	**6,337.0**
Famille	-	-	-	2,474.4	-	-	**2,474.4**
Finances et Économie	-	-	538.6	-	174.5	8,597.0	**9,310.1**
Immigration et Communautés culturelles	-	327.3	-	-	-	-	**327.3**
Justice	-	-	-	167.4	644.1	-	**811.5**
Relations internationales, Francophonie et Commerce extérieur	-	-	121.5	-	-	-	**121.5**
Ressources naturelles	-	-	405.1	-	-	-	**405.1**
Santé et Services sociaux	31,186.4	-	-	71.9	-	-	**31,258.3**
Sécurité publique	-	-	-	-	1,231.3	-	**1,231.3**
Transports	-	-	709.0	-	-	-	**709.0**
Travail	-	-	-	-	30.7	-	**30.7**
Savings to be Achieved by Subsidized Consolidated Entities	-	-	-	-	-	-	**(100.0)***
Anticipated Lapsed Appropriations	-	-	-	-	-	-	**(200.0)***
Total Missions	**31,186.4**	**17,138.0**	**5,335.3**	**6,121.4**	**4,309.9**	**8,600.8**	**72,391.8**

* Savings to be achieved by subsidized consolidated entities and anticipated lapsed appropriations are not broken down by mission since they will be allocated among the missions during the course of the year.

Note: Figures are rounded and the sum of the amounts recorded in respect of each portfolio may not correspond to the total.

Mission Health and Social Services, Expenditures by Portfolio and Program

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2013-2014	Expenditure Budget 2012-2013	Probable Expenditure 2012-2013	Expenditures 2011-2012	Expenditures 2010-2011
Santé et Services sociaux					
Québec-wide Operations	**375.1**	538.3	493.8	523.7	483.4
Regional Operations	**21,682.7**	21,245.8	21,160.8	20,868.6	20,542.9
Office des personnes handicapées du Québec	**13.1**	13.1	12.7	12.7	12.8
Régie de l'assurance maladie du Québec	**9,115.5**	8,480.6	8,480.6	7,937.7	7,476.2
Total of this Mission	**31,186.4**	30,277.8	30,147.9	29,342.6	28,515.3

Notes: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.

Data for the 2012-2013 expenditure budget correspond to 2012-2013 comparative expenditures presented in volume "Estimates of the Departments and Agencies" of 2013-2014 Expenditure Budget.

Program spending by mission is presented in accordance with the 2013-2014 budget structure.

Mission Education and Culture, Expenditures by Portfolio and Program

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2013-2014	Expenditure Budget 2012-2013	Probable Expenditure 2012-2013	Expenditures 2011-2012	Expenditures 2010-2011
Culture et Communications					
Internal Management, Centre de conservation du Québec and Conseil du patrimoine culturel du Québec	**58.9**	54.4	52.3	48.9	44.1
Support for Culture, Communications and Government Corporations	**572.1**	566.6	565.9	597.5	578.5
Éducation, Loisir et Sport					
Administration	**138.0**	138.4	135.8	110.3	115.1
Development of Recreation and Sports	**68.7**	63.7	63.7	62.6	63.5
Preschool, Primary and Secondary Education	**9,141.4**	9,002.9	8,965.6	8,701.2	8,644.9
Retirement Plans	**857.2**	857.2	857.2	851.0	856.6
Enseignement supérieur, Recherche, Science et Technologie					
Financial Assistance for Education	**615.4**	568.8	588.5	562.5	463.1
Higher Education	**5,180.0**	5,118.9	5,049.8	5,057.7	4,821.2
Organizations involved with Specialized Training Programs	**26.8**	26.0	25.5	24.7	24.0
Retirement Plans	**152.0**	152.0	152.0	148.1	148.8
Immigration et Communautés culturelles					
Charter of the French Language	**29.0**	27.9	27.5	25.5	23.9
Immigration, Integration and Cultural Communities	**298.3**	299.3	165.9	168.9	175.2
Total of this Mission	**17,138.0**	16,876.2	16,649.8	16,358.8	15,958.9

Notes: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.

Data for the 2012-2013 expenditure budget correspond to 2012-2013 comparative expenditures presented in volume "Estimates of the Departments and Agencies" of 2013-2014 Expenditure Budget.

Program spending by mission is presented in accordance with the 2013-2014 budget structure.

Mission Economy and Environment, Expenditures by Portfolio and Program
(millions of dollars)

Portfolios and Programs	Expenditure Budget 2013-2014	Expenditure Budget 2012-2013	Probable Expenditure 2012-2013	Expenditures 2011-2012	Expenditures 2010-2011
Affaires municipales, Régions et Occupation du territoire					
Regional Development and Rurality	**97.6**	116.5	119.0	120.2	102.9
Housing	**331.9**	452.6	388.1	458.5	462.1
Municipal Infrastructure Modernization	**435.8**	334.2	347.9	312.7	287.1
Agriculture, Pêcheries et Alimentation					
Bio-food Business Development, Training and Food Quality	**433.9**	424.5	424.2	417.0	413.8
Government Agencies	**628.0**	643.1	643.1	643.7	643.6
Conseil exécutif					
Promotion and Development of the Capitale-Nationale	**62.2**	65.6	65.5	61.4	62.2
Promotion and Development of the Metropolitan Region	**118.5**	131.0	133.1	138.4	134.0
Développement durable, Environnement, Faune et Parcs					
Bureau d'audiences publiques sur l'environnement	**5.3**	5.3	5.3	4.8	5.3
Environmental Protection and Parks Management	**267.9**	272.0	261.5	284.2	293.4
Emploi et Solidarité sociale					
Employment Assistance Measures	**817.4**	846.1	872.5	890.0	881.8

Mission Economy and Environment, Expenditures by Portfolio and Program (cont'd)

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2013-2014	Expenditure Budget 2012-2013	Probable Expenditure 2012-2013	Expenditures 2011-2012	Expenditures 2010-2011
Enseignement supérieur, Recherche, Science et Technologie					
Administration	**59.8**	59.9	59.0	66.3	68.9
Research and Innovation Agencies	**165.3**	196.5	189.9	199.3	192.1
Support for Science, Research and Innovation	**137.6**	169.5	150.5	189.0	154.7
Finances et Économie					
Economic Development Fund Interventions	**229.7**	243.1	287.8	255.4	228.9
Promotion and Development of Tourism	**130.1**	135.8	125.8	142.7	140.4
Technical and Financial Support for Economic Development	**178.7**	208.6	184.2	185.4	159.9
Relations internationales, Francophonie et Commerce extérieur					
International Affairs	**121.5**	148.5	141.2	142.8	137.0
Ressources naturelles					
Management of Natural Resources	**405.1**	483.2	520.0	561.4	611.6
Transports					
Administration and Corporate Services	**88.5**	98.0	93.2	95.8	80.2
Infrastructures and Transportation Systems	**620.5**	653.6	626.2	648.8	665.9
Total of this Mission	**5,335.3**	5,687.5	5,637.8	5,817.6	5,725.7

Notes: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.

Data for the 2012-2013 expenditure budget correspond to 2012-2013 comparative expenditures presented in volume "Estimates of the Departments and Agencies" of 2013-2014 Expenditure Budget.

Program spending by mission is presented in accordance with the 2013-2014 budget structure. Moreover, part of the expenditures of the Ministère des Transports has been adjusted in order to take into account the creation of the Land Transportation Network Fund in 2010-2011.

Mission Support for Individuals and Families, Expenditures by Portfolio and Program
(millions of dollars)

Portfolios and Programs	Expenditure Budget 2013-2014	Expenditure Budget 2012-2013	Probable Expenditure 2012-2013	Expenditures 2011-2012	Expenditures 2010-2011
Emploi et Solidarité sociale					
Administration	**440.4**	455.5	457.6	453.0	459.5
Status of Women	**11.6**	10.5	10.0	9.9	12.8
Financial Assistance Measures	**2,955.8**	2,974.8	3,006.5	2,976.5	2,947.3
Famille					
Assistance Measures for Families	**2,416.4**	2,357.9	2,340.6	2,302.8	2,159.7
Planning, Research and Administration	**58.0**	57.3	56.5	51.2	31.9
Justice					
Justice Accessibility	**167.4**	162.3	174.9	142.7	139.9
Santé et Services sociaux					
Condition of Seniors	**29.4**	30.0	28.5	20.3	20.3
Public Curator	**42.5**	43.1	42.8	53.0	50.7
Total of this Mission	**6,121.4**	6,091.4	6,117.3	6,009.5	5,822.1

Notes: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.
Data for the 2012-2013 expenditure budget correspond to 2012-2013 comparative expenditures presented in volume "Estimates of the Departments and Agencies" of 2013-2014 Expenditure Budget.
Program spending by mission is presented in accordance with the 2013-2014 budget structure.

Mission Administration and Justice, Expenditures by Portfolio and Program

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2013-2014	Expenditure Budget 2012-2013	Probable Expenditure 2012-2013	Expenditures 2011-2012	Expenditures 2010-2011
National Assembly					
Associate General Secretariat, informational and institutional affairs and security	**54.3**	54.6	54.6	47.0	44.1
General Secretariat and parliamentary affairs	**5.4**	5.5	5.5	10.6	10.6
Statutory Services for Parliamentarians	**59.8**	59.1	59.1	57.0	58.8
Persons Appointed by the National Assembly					
Administration of the Electoral System	**35.8**	111.1	111.1	31.5	28.5
The Ethics Commissioner	**1.1**	1.1	1.1	0.6	0.1
The Lobbyists Commissioner	**3.2**	3.2	3.0	2.8	2.8
The Public Protector	**14.8**	14.6	14.6	13.7	14.1
The Auditor General	**27.4**	26.9	26.9	25.4	24.8
Affaires municipales, Régions et Occupation du territoire					
General Administration	**57.0**	52.9	52.8	50.4	50.3
Commission municipale du Québec	**2.5**	2.5	2.5	2.6	2.6
Compensation in Lieu of Taxes and Financial Assistance to Municipalities	**624.9**	617.4	617.4	612.0	596.6
Régie du logement	**18.0**	18.0	17.8	19.0	18.6
Conseil du trésor et Administration gouvernementale					
Commission de la fonction publique	**4.1**	4.3	4.3	3.5	3.4
Government Operations	**248.4**	243.6	247.2	233.4	362.8
Contingency Fund	**260.9**	234.5	135.0	-	-
Retirement and Insurance Plans	**346.6**	346.6	346.6	333.4	406.2
Secrétariat du Conseil du trésor	**94.6**	90.9	93.3	94.3	95.7

Mission Administration and Justice, Expenditures by Portfolio and Program (cont'd)

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2013-2014	Expenditure Budget 2012-2013	Probable Expenditure 2012-2013	Expenditures 2011-2012	Expenditures 2010-2011
Conseil exécutif					
Aboriginal Affairs	**231.0**	241.8	242.6	223.0	206.6
Canadian Intergovernmental Affairs	**15.3**	13.8	14.8	12.2	12.3
Lieutenant-Governor's Office	**0.7**	0.7	0.7	0.7	0.7
Democratic Institutions and Active Citizenship	**9.6**	7.0	8.6	6.9	6.5
Youth	**53.5**	53.4	53.1	46.5	45.8
Support Services for the Premier and the Conseil exécutif	**60.1**	62.9	59.8	47.5	49.5
Finances et Économie					
Department Administration	**75.4**	74.8	71.7	72.9	69.1
Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	**99.1**	111.4	102.3	71.8	51.2
Justice					
Judicial Activity	**107.9**	104.6	104.3	100.1	98.7
Administration of Justice	**286.9**	275.0	279.5	304.0	279.9
Agencies Reporting to the Minister	**23.6**	23.2	23.7	23.9	23.5
Compensation and Recognition	**97.2**	96.7	96.7	96.3	90.9
Administrative Justice	**12.2**	12.0	12.1	12.0	11.6
Criminal and Penal Prosecutions	**116.3**	104.9	113.9	106.3	78.6
Sécurité publique					
Agencies Reporting to the Minister	**33.7**	33.3	33.8	32.1	30.0
Security, Prevention and Internal Management	**582.8**	584.1	584.2	603.0	557.9
Sûreté du Québec	**614.7**	606.0	613.1	638.0	583.7

Mission Administration and Justice, Expenditures by Portfolio and Program (cont'd)
(millions of dollars)

Portfolios and Programs	Expenditure Budget 2013-2014	Expenditure Budget 2012-2013	Probable Expenditure 2012-2013	Expenditures 2011-2012	Expenditures 2010-2011
Travail					
Labour	**30.7**	31.4	31.1	39.7	39.0
Total of this Mission	**4,309.9**	4,323.7	4,239.1	3,974.2	3,955.7

Notes: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.
Data for the 2012-2013 expenditure budget correspond to 2012-2013 comparative expenditures presented in volume "Estimates of the Departments and Agencies" of 2013-2014 Expenditure Budget.
Program spending by mission is presented in accordance with the 2013-2014 budget structure.

Mission Debt Service, Expenditures by Portfolio and Program

(millions of dollars)

Portfolios and Programs	Expenditure Budget 2013-2014	Expenditure Budget 2012-2013	Probable Expenditure 2012-2013	Expenditures 2011-2012	Expenditures 2010-2011
Culture et Communications					
Internal Management, Centre de conservation du Québec and Conseil du patrimoine culturel du Québec	**3.8**	4.7	4.7	-	-
Finances et Économie					
Debt Service	**8,597.0**	7,912.0	7,912.0	7,347.6	7,083.9
Total of this Mission	**8,600.8**	7,916.7	7,916.7	7,347.6	7,083.9
Savings to be Achieved by Subsidized Consolidated Entities	**(100.0)**	-	-	-	-
Anticipated Lapsed Appropriations	**(200.0)**	-	(150.0)	-	-
Unexpended Appropriations	-	(614.6)	-	-	-
Mission Total	**72,391.8**	**70,558.7**	**70,558.7**	**68,850.5**	**67,061.6**

Notes: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total.

Data for the 2012-2013 expenditure budget correspond to 2012-2013 comparative expenditures presented in volume "Estimates of the Departments and Agencies" of 2013-2014 Expenditure Budget.

Program spending by mission is presented in accordance with the 2013-2014 budget structure. Moreover, part of the expenditures of the Ministère des Transports has been adjusted in order to take into account the creation of the Land Transportation Network Fund in 2010-2011.

APPENDIX B
ECONOMIC AND BUDGETARY INDICATORS

This appendix presents the evolution of principal economic and budgetary indicators in Québec since the 1999-2000 fiscal year over a period of 15 years. It is composed of the three tables presenting:

- Evolution of program spending, debt service as well as budget expenditures;
- Change in certain specific indicators for Québec;
- Expenditures by portfolio.

B.1

Evolution of Program Spending, Debt Service and Budget Expenditures

	Program spending		Debt service		**Budget expenditures**[1]	
	$ million	% variation	$ million	% variation	**$ million**	**% variation**
1999-2000	36,002	1.8[2]	7,035	2.6	**43,037**	6.4[2]
2000-2001	38,317	6.4	7,248	3.0	**45,565**	5.9
2001-2002	40,074	4.6	6,930	(4.4)	**47,004**	3.2
2002-2003	41,834	4.4	6,804	(1.8)	**48,638**	3.5
2003-2004	43,327	3.6	6,850	0.7	**50,177**	3.2
2004-2005	45,452	4.9	7,035	2.7	**52,487**	4.6
2005-2006	46,765	2.9	7,042	0.1	**53,807**	2.5
2006-2007	49,022	4.8	7,185	2.0	**56,207**	4.5
2007-2008	51,774	5.6	7,160	(0.3)	**58,934**	4.9
2008-2009	55,197	6.6	6,639	(7.3)	**61,836**	4.9
2009-2010	58,215	5.5	6,240	(6.0)	**64,455**	4.2
2010-2011	59,978	3.0	7,084	13.5	**67,062**	4.0
2011-2012	61,503	2.5	7,348	3.7	**68,851**	2.7
2012-2013[F]	62,642	1.9	7,917	7.7	**70,559**	2.5
2013-2014[F]	63,791	1.8	8,601	8.6	**72,392**	2.6

[1] Budget expenditures exclude consolidated entities. Moreover, part of the expenditures of the Ministère des Transports has been adjusted in order to take into account the creation of the Land Transportation Network Fund in 2010-2011.

[2] Rate corrected to exclude, on the one hand, the impact of the Canada-Québec Labour Market Agreement, which came into force in 1998-1999, for an amount of $595.6 million, and, on the other hand, the impact of extraordinary expenditures effected in 1998-1999 to implement the financial restructuring and consolidation plan for health and social services establishments, for an amount of $1,007.0 million, and to improve the financial position of the universities, for an amount of $170.0 million. Taking these expenditures into account, the growth rate of program spending would have been 1.8% in 1999-2000.

[F] Forecast

B.2

Evolution in Certain Specific Indicators for Québec

	Population[1] in thousands	GDP Growth rate[2] %	Inflation rate in Canada[3] %	Program Spending		
				% of GDP	per capita $	per capita % variation
1999-2000	7,323	7.4	1.8	16.5	4,916	1.4
2000-2001	7,357	6.7	2.7	16.5	5,208	5.9
2001-2002	7,396	3.0	2.5	16.7	5,418	4.0
2002-2003	7,441	4.2	2.2	16.7	5,622	3.8
2003-2004	7,486	3.9	2.8	16.7	5,788	3.0
2004-2005	7,536	4.8	1.8	16.7	6,031	4.2
2005-2006	7,582	3.5	2.2	16.6	6,168	2.3
2006-2007	7,632	3.8	2.0	16.8	6,423	4.1
2007-2008	7,687	4.8	2.2	16.9	6,735	4.9
2008-2009	7,751	2.6	2.3	17.6	7,121	5.7
2009-2010	7,826	0.7	0.3	18.4	7,439	4.5
2010-2011	7,905	4.5	1.8	18.2	7,587	2.0
2011-2012	7,978	4.7	2.9	17.8	7,709	1.6
2012-2013[F]	8,055	3.2	1.5	17.6	7,777	0.9
2013-2014[F]	8,121	3.6	1.6	17.3	7,855	1.0

Sources: Secrétariat du Conseil du trésor for program spending data, Statistics Canada and Ministère des Finances et de l'Économie for economic data.

[1] Population as of July 1 of the fiscal year considered.

[2] The GDP is calculated on a nominal basis, taking the annual average for the calendar year ending three months before the end of the fiscal year considered. For the years before 2007-2008, the presented rates are estimate from the Ministère des Finances et de l'Économie.

[3] For the calendar year ending three months before the end of the fiscal year considered.

[F] Forecast

B.3

Expenditures by Portfolio

(millions of dollars)

	Expenditure Budget 2013-2014	Probable Expenditure 2012-2013	Actual Expenditures 2011-2012	2010-2011	2009-2010
National Assembly	120	119	115	113	114
Persons Appointed by the National Assembly	82	157	74	70	70
Affaires municipales, Régions et Occupation du territoire	1,568	1,546	1,575	1,520	1,515
Agriculture, Pêcheries et Alimentation	1,062	1,067	1,061	1,058	1,100
Conseil du trésor et Administration gouvernementale*	955	827	665	868	603
Conseil exécutif*	551	578	537	518	499
Culture et Communications	631	618	647	623	627
Développement durable, Environnement, Faune et Parcs	273	267	289	299	290
Éducation, Loisir et Sport	10,205	10,023	9,725	9,680	9,290
Emploi et Solidarité sociale	4,225	4,347	4,329	4,301	4,316
Enseignement supérieur, Recherche, Science et Technologie	6,337	6,215	6,247	5,873	5,707
Famille	2,474	2,397	2,354	2,192	2,000
Finances et Économie*	713	772	728	649	965
Immigration et Communautés culturelles*	327	193	194	199	193
Justice	812	805	785	723	702
Relations internationales, Francophonie et Commerce extérieur*	122	141	143	137	144
Ressources naturelles	405	520	561	612	616
Santé et Services sociaux	31,258	30,219	29,416	28,586	27,534
Sécurité publique	1,231	1,231	1,273	1,172	1,157
Transports**	709	719	745	746	737
Travail	31	31	40	39	36
Savings to be Achieved by Subsidized Consolidated Entities	(100)	-	-	-	-
Anticipated Lapsed Appropriations	(200)	(150)	-	-	-
Program Spending	**63,791**	**62,642**	**61,503**	**59,978**	**58,215**
Debt Service	8,601	7,917	7,348	7,084	6,240
Budget Expenditures	**72,392**	**70,559**	**68,851**	**67,062**	**64,455**

* The 2013-2014 expenditure budget of this portfolio contains one or several provisions that allow for the transfer of appropriations to other portfolios, and expenditures of previous fiscal years are reduced due to these transfers.

** Part of the expenditures of the Ministère des Transports has been adjusted in order to take into account the creation of the Land Transportation Network Fund in 2010-2011.

Actual Expenditures									
2008-2009	2007-2008	2006-2007	2005-2006	2004-2005	2003-2004	2002-2003	2001-2002	2000-2001	1999-2000
115	114	107	99	96	97	94	91	82	77
134	70	131	58	58	93	66	52	43	42
1,474	1,435	1,514	1,443	1,391	1,200	1,209	1,198	1,181	1,000
706	724	694	657	661	661	640	650	713	512
593	552	747	565	539	450	541	491	460	400
463	427	359	347	345	298	279	241	253	292
616	599	571	515	504	491	466	457	506	461
281	266	244	252	259	277	268	279	284	281
8,992	8,656	8,198	8,034	7,833	7,590	7,428	7,116	6,714	6,500
4,186	4,117	4,089	4,042	4,114	4,203	4,197	4,092	4,107	4,067
5,646	5,037	4,703	4,490	4,285	4,216	3,976	3,718	3,710	3,549
1,897	1,780	1,668	1,562	1,476	1,420	1,248	1,104	882	699
994	630	467	675	522	515	870	814	889	801
184	155	147	138	142	149	153	148	125	122
696	680	725	651	630	595	563	529	487	477
147	131	117	115	115	122	127	128	116	110
527	577	410	343	313	364	375	362	383	504
25,686	24,112	22,505	21,208	20,622	19,065	17,907	17,180	16,088	14,788
1,119	1,054	986	942	941	933	868	797	741	698
703	619	604	567	531	522	490	540	475	542
38	39	36	62	75	66	69	87	78	80
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
55,197	**51,774**	**49,022**	**46,765**	**45,452**	**43,327**	**41,834**	**40,074**	**38,317**	**36,002**
6,639	7,160	7,185	7,042	7,035	6,850	6,804	6,930	7,248	7,035
61,836	**58,934**	**56,207**	**53,807**	**52,487**	**50,177**	**48,638**	**47,004**	**45,565**	**43,037**

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